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STATE OF NEW JERSEY

ANNUAL REPORT

OF THE

Division of Taxation

IN THE

Department of the Treasury

FOR THE FISCAL YEAR

1986

DIVISION OF TAXATION
50 BARRACK STREET
TRENTON, NEW JERSEY 08646

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LIBERTY AND PROSPERITY
1776

DIVISION OF TAXATION
50 Barrack Street
Trenton, New Jersey 08646

Field Offices

Sea Girt Branch Office
2100 Highway 35, Suite C
Sea Girt, N.J. 08750

Cherry Hill Branch Office
11 Ormond Avenue
Cherry Hill, N.J. 08002

Randolph Branch Office
121 Cedar Grove Rd.
Randolph, N.J. 07869

Northfield Branch Office
1915 New Road
Northfield, N.J. 08225

Newark Branch Office
1100 Raymond Blvd., Room 103
Newark, N.J. 07102

Fair Lawn Branch Office
22-08 Route 208 South
Fair Lawn, N.J. 07410

Vineland Branch Office
80 South Main Road Suite 112
Vineland, N.J. 08360

Bridgewater Branch Office
1101 U.S. Highway 22, Box 6818
Bridgewater, N.J. 08807

Hamilton Branch Office
3635 Quakerbridge Rd.
Trenton, N.J. 08619

STATE OF NEW JERSEY

DEPARTMENT OF THE TREASURY
Feather O'Connor, *State Treasurer*

DIVISION OF TAXATION
John R. Baldwin, *Director*

PROCESSING AND ADMINISTRATION
Samuel Temkin, *Assistant Director*

AUDIT
Ricnard L. Fair, *Assistant Director*

SPECIAL PROCEDURES AND INVESTIGATIONS
Richard D. Gardiner, *Assistant Director*

LETTER OF TRANSMITTAL

To the Honorable Thomas H. Kean, Governor of the State of New Jersey, and the Legislature of the State of New Jersey.

The Annual Report of the Division of Taxation in the Department of the Treasury is herewith respectfully submitted, pursuant to the provisions of R.S. 54:1-13. It covers activities of the Division of Taxation during the State fiscal year ending June 30, 1986. The Report contains detailed description of the Division organization and activities, discussion of all taxes administered by the Division and tables showing revenue collections, distributions of a variety of "shared" taxes, summaries of recent tax legislation and court decisions, County and State Abstracts of Ratables, and the State School Aid Table of Equalized Valuations. In addition, the Report contains useful and valuable statistical tables showing state tax revenue growth, state and local taxes as a percent of personal income and other informative economic and tax information.

REVENUES

Tax collections for the fiscal year ending June 30, 1986 attained a new high of $7.8 billion, an increase of $549.1 million or 7.6% over tax collections of the previous year. The main ingredients of the increase were the Gross Income Tax and Sales Tax. Details of the Division's revenue collections are shown in Table 1. In addition to Gross Income Tax collections of $2.1 billion, they reflect Sales Tax of $2.5 billion, Corporation Tax of $996.1 million and Motor Fuels Tax of $318.2 million. The local property tax levy totaled $6.1 billion.

HOMESTEAD TAX RELIEF ACT GOES INTO EFFECT

Chapter 304, P.L. 1985, approved August 25, 1985 and effective January 1, 1985, known as the Homestead Tax Relief Act provides for a deduction from taxable income under the Gross Income Tax Act for certain property taxes and for rent constituting taxes and for a refund of a portion of certain property taxes for persons not subject to the gross income tax. The resulting credit is at least $65 for homeowners and $35 for tenants.

LITTER TAX

In an effort to promote a clean and safe environment, the State of New Jersey has established a Clean Communities Account Fund to control and abate litter proliferation. This fund is supported by a newly enacted tax, the litter-control tax, to be administered by the Division of Taxation on the sale of certain litter-generating products in New Jersey.

The tax is imposed by the Clean Communities and Recycling Act (P.L. 1985, c. 533), which was enacted and approved on January 21, 1986. The Act amended the Solid Waste Management Act and imposed a litter-control tax effective April 21, 1986 at the following rates:

—3/100 of 1% (.0003) on all gross receipts from sales of litter-generating products sold within New Jersey by each person engaged in business in this State as a manufacturer, wholesaler or distributor of such products, and

—2.25/100 of 1% (.000225) on all gross receipts from sales of litter-generating products sold within New Jersey by each person engaged in business in this State as a retailer of such products. Any retailer with less than $250,000 in annual retail sales of litter-generating products is exempt from this tax.

COOPERATION WITH IRS

New Jersey Division of Taxation and Internal Revenue Service officials have embarked on a new era of cooperation they hope will increase voluntary compliance with income tax laws and close the net around tax cheats.

While States and the IRS have routinely shared information in the past, New Jersey is leading the way in a renewed effort to pool resources among tax agencies at different levels of government.

At the heart of New Jersey's initiative is a task force of State and IRS taxation experts formed to look into ways of exchanging ideas and participating in joint projects.

The eight-member group—four representatives each from the IRS and the Division of Taxation—held its first meeting early in April 1986. But specialists from several tax areas, including collections and criminal investigations, had already held some preliminary discussions.

Officials feel the study group will make significant headway in addressing tax problems the IRS and State face by planning ways the agencies can work together and cut down on a duplication of effort betweeen the revenue offices.

Bankruptcy is one area the task force has targeted for study. The committee also looks at pilot programs the agencies can pursue along with the possibility of conducting joint investigations and joint audits. The group also will review industries where they feel tax abuses are prevalent.

The work of the task force will be coupled with New Jersey's sharing State tax information with other States. In January 1986, New Jersey and nine other States and the District of Columbia signed an agreement to exchange individual State income tax data.

Authorities from both the Federal and State revenue agencies are enthusiastic and optimistic about their new joint venture.

One area that will be looked at soon involves gasoline taxes. New Jersey is one of six States where State and Federal revenue agents will combine efforts to determine whether individuals or businesses have devised plans to bypass paying their full share of gasoline taxes.

A recent pilot program involving seven IRS districts and State tax departments looking into the collection of a Federal tax on diesel fuel resulted in the referral of five cases for criminal fraud investigations and a yield of more than four times the amount normally collected in additional taxes from diesel fuel examinations.

Planning for the project has begun, and audits in New Jersey will begin this year.

Tax officials see the cooperative effort as benefitting each agency in areas where they lack expertise or could take advantage of more information.

Residents filing returns who have not broken the law have nothing to fear from the cooperative effort.

OTHER SIGNIFICANT LEGISLATION

Chapter 341, P.L. 1985, approved October 18, 1985 amends the recently enacted P.L. 1985, c. 261 (approved July 31, 1985) concerning the cigarette tax to clarify the tax on packs of 25 cigarettes. The total amount of tax and surtax on a pack of 25 cigarettes will be 125% of the tax and surtax on a pack of 20 cigarettes. The Act shall take effect immediately and apply retroactively to September 1, 1985.

Chapter 468, P.L. 1985, approved January 16, 1986 excludes from taxation debt of a banking corporation to a bank holding company of which the banking corporation is a subsidiary or to a debt of a banking corporation with respect to certain Federal funds transactions when both banking corporations are subsidiaries of the same bank holding company.

Chapter 505, P.L. 1985, approved January 21, 1986 changes the deadline date from February 1 to March 1 for senior citizens and totally disabled persons to file post-year statements with the collector of the taxing district in order to qualify for a property tax deduction.

Chapter 515, P.L. 1985, approved January 21, 1986 provides that the veteran's deductions be available to either surviving spouse. This act is effective immediately and applies retroactively to January 1, 1976.

Chapter 207, P.L. 1985, approved June 27, 1986 exempts interstate commuter bus routes from the 1/2 cents per mile excise tax and exempts private motor carriers operating both regular commuter bus services and charter service from the tax on motor fuels.

Chapter 208, P.L. 1985, approved June 27, 1985 exempts from the sales tax services provided by New Jersey companies from July 1, 1966 to April 5, 1977 on tangible personal property delivered out of state.

Chapter 440, P.L. 1985, approved January 13, 1986 extends the sales and use tax exemption currently applied to production machinery and equipment used in the publication of newspapers to include the same machinery used in the production of tangible personal property for sales by persons engaged in the business of commercial printing, periodicals, books and general commercial printing.

TAXNET

The Division's primary function is to maximize State tax revenues and provide a fair and equitable tax administration to the citizens of this State. A well administered revenue agency is essential to the economic development of New Jersey. The Division is midway through a systems development effort which will result in the total redesign of all existing tax systems as well as the implementation of several new systems.

CONCLUSIONS

This has been another banner year for Division collections which totaled $7.8 billion, an increase of $549.1 million over the previous fiscal year. It is another sign that the New Jersey economy is continuing its upward course.

The Division is cooperating with and assisting the State and Local Expenditure and Revenue Policy Commission by furnishing pertinent tax information, both quantitative and qualitative. When required, key personnel from the Division have been made available for testimony and assistance. It is anticipated that the Commission will make substantial recommendations towards a resolution of state and local tax problems and burdens.

Current and planned systems have resulted in a major influx of microcomputers, word processing and office automation equipment. In order to maximize the benefits from the hardware and software, the Division is making major modifications to the telecommunications network serving the Taxation Building, the Mill Hill Processing Center, and the Document Control Center. This will involve using state-of-the-art fiber optic cabling and special communications devices to link the users in the three facilities with the databases (both image and data) which are needed to perform their daily functions.

This new computer oriented work environment has led the Division to a more effective and efficient organization. We have been able to respond successfully to the administration of new tax laws and the continued increase in workload while reducing the number of permanent employees. Again I thank the Division personnel for responding to this challenge.

Respectfully submitted

John R. Baldwin
Director
Division of Taxation

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CHAPTER I
DIVISION ORGANIZATION

HISTORY

The Division of Taxation is headed by a Director appointed by the Governor with advice and consent of the Senate to serve until a successor shall be appointed and qualified.

Effective September 1970, the Division was reorganized along functional lines replacing an arrangement based upon ten bureaus, each responsible for a single tax or a group of taxes. Further refinements developed during 1977 when the Division was reorganized to distribute its activities among three assistant directors. These activities include: Audit, Processing/Administration and Special Procedures/Investigations. A description of these activities and fiscal year accomplishments are detailed in Chapter 2.

On Dec. 3, 1983, a Miscellaneous Tax Branch was created within the audit activity with responsibility for the alcoholic beverage, cigarette, motor fuels, and public utility gross receipts and franchise taxes. In addition, a Tax Evasion Task Force was created within the director's office that is solely responsible for the identification, investigation, and case preparation of matters involving criminal violations of the state's tax statutes.

TAX ADMINISTRATION

Tax administration involves collection activities by State, county and municipality. As the State tax administrative agency, the Division exercises varying degrees of responsibility for taxes collected at all levels. These include:

Tax Collection: Administration of all taxes collected by the State for State and local purposes except boxing, T.V. and wrestling, parimutuel racing, motor vehicle licenses and fees, outdoor advertising and motor fuels use tax.

Services to Local Taxing Districts: Supervision of local assessment standards and procedures, administrative services to local districts and County Boards of Taxation, examination and approval of local tax maps, compliation and reporting of statistical data, preparation of equalization tables, and certification of assessors.

The Division also exercises certain police functions with regard to administration of fair trade practice requirements under the "Unfair Cigarette Sales Act" (C. 247, P.L. 1952) and "An Act To Regulate The Sale of Motor Fuels." (C. 258, P.L. 1952).

TAX COLLECTIONS

Collections by the Division during fiscal year ended June 30, 1986 totaled $7.8 billion or 95.5% of all major State Tax collections within and outside the Division. This represented an increase of $549.1 million, or 7.6% over fiscal 1985. The $7.8 billion collected included $911.8 million for payment to local governments for their direct support. This 11.8% of Division collections represented $158.7 million of personal property replacement taxes (save-harmless), $1.6 million of financial business taxes, $16.2 million of (Corporation Business Tax) Banking Corporation Taxes, $685.0 million for Public Utility Franchise and Gross Receipts Taxes, $30.0 million for local assistance funding and $20.2 million in Insurance Franchise Taxes. Except for Revenue Sharing and Senior Citizen and Veteran Deductions ($115.3 million), amounts distributed to each county and municipality are shown in Appendix III.

SERVICES TO LOCAL TAXING DISTRICTS

The Division supervises and coordinates local property tax procedures in the 21 counties and 567 local taxing districts. Local Property Tax collections totaled $6.1 billion representing an increase of $576.6 million over the previous year. This compares with $7.8 billion in major State tax collections. State responsibility for tax collections was 56%.

The Division also administers the Homestead Rebate Tax Program and provides rebate checks ($298.2 million in 1986) to eligible homeowners within each taxing district. It apportions $50 million of revenue sharing to taxing districts together with reimbursement for veterans and senior citizen deductions ($65.3 million in 1986).

STATUTORY RESPONSIBILITIES

Responsibilities of the Division arise under the following statutory provisions:

Tax	*N.J.S.A. Citation*
Alcoholic Beverage	54:41-1 et seq.
Alcoholic Beverage Wholesale Sales	54:32C-1 et seq.
Atlantic City Luxury	54:32B-24.1 et seq.
Business Personal Property	54:11A-1 et seq.
Cigarette	54:40A-1 et seq.
Corporation Business (Net Income and Net Worth)	54:10A-1 et seq.
C.B.T. Banking Corporation	54:10A-1 et seq.
C.B.T. Financial Corporation	54:10A-1 et seq.
Corporation Income	54:10E-1 et seq.
Financial Business	54:10B-1 et seq.
Gross Income	54A:1-1 et seq.
Insurance Premiums	54:16-1 et seq. 54:16A-1 et seq. 54:18A-1 et seq. and 54:17-4 et seq.
Landfill Closure and Contingency	13:1E-100 et seq.
Litter Control	13:1E-92 et seq.
Local Property	54:4-1 et seq.
Motor Fuels	54:39-1 et seq.
Public Community Water System	58:12A-1 et seq.
Public Utility Tax:	
Public Utility Excise Taxes	54:30A-49 et seq.
Railroad Franchise	54:29A-1 et seq.
Railroad Property	54:29A-1 et seq.
Realty Transfer Fee	46:15-5 et seq.
Resource Recovery Investment	13:1E-1 et seq.
Sales and Use	54:32B-1 et seq.
Savings Institution	54:10D-1 et seq.
Solid Waste Service	13:1E-1 et seq.
Solid Waste Importation	13:1E-1 et seq.
Solid Waste Recycling	13:1E-92 et seq.
Spill Compensation	58:10-23.11 et seq.
Transfer Inheritance Tax:	
Transfer Inheritance	54:33-1 et seq.
Estate	54:38-1 et seq.

CHAPTER II
ACTIVITIES OF THE DIVISION

The Division is organized into three major activities, namely; Audit, Processing/Administration and Special Procedures/Investigations.

AUDIT

Audit Activity involves office and field audits together with back up services and facilities for review and conference audit results. Research and Statistics, Transfer Inheritance, Public Utility and the Miscellaneous Tax Branch are also included under this Activity.

Field Audit Assessments

Additional taxes assessed as a result of field audits amounted to $50.7 million during fiscal 1986.

Out-of-State audit program assessments totaled $7.5 million.

Office Audit Assessments

A variety of audits completed by eight audit groups, seven in Trenton and one in Newark resulted in $108.6 million in additional taxes assessed during fiscal 1986.

The Reinstatement and Proclamation Section of the Special Procedure Branch was transferred into Office Audit. Fiscal year collections amounted to $3.7 million.

Hearings and Conferences

During fiscal 1986, 980 hearings were held involving assessments of $35.4 million. In these cases, collections of $22.4 million were effected and downward revisions in liability of $13 million were determined justified on the basis of fact and law.

Audit Review

All field audits as well as all other field assignments such as bulk sales, certificate of debt, and internal revenue adjustments are subject to review by a central audit review unit.

During fiscal 1986, this unit processed 3,281 field audit files and levied 2,753 deficiency assessments totaling $84.4 million in taxes, penalties and interest.

Audit Adjustment

Approximately 2.8 million claims resulting in $399.7 million in refunds were processed during the year.

The total amount of tax collections from billings sent to delinquent taxpayers amounted to $14.5 million.

Selection and Service

This Branch establishes criteria for the selection of audits, services audit assignments, conducts subjectivity matters, operates a Word Processing Center and is responsible for the billings of New Jersey Gross Income Tax through the use of Internal Revenue Adjustments.

Audit Selection

Audit Selection is responsible for assignment of all audits, both field and office, encompassing all taxes administered by the Division. It also administers the Sales Tax Direct Payment Permits Program and statistical analysis of completed assignments.

During 1986, 4,671 audits resulted in collections of $92 million.

Audit Service

Audit Service controls all audits from date of assignment to date of completion and supplies all necessary support information.

During fiscal 1986, it handled 16,047 files, posted 2,718 assessments and processed 2,809 checks.

Word Processing

Word Processing performs such functions as typing records and processing information and data as a result of the workload provided by the operations of the selection branch and other activities within the Division.

During fiscal 1986, this operation processed over 104,000 items.

Subjectivity

This section is responsible for the discovery of businesses acquiring a taxable status in this State but failing to file returns. It also administers the Corporation Income Tax and the Notice of Business Activities Reporting Act.

During fiscal 1985, Subjectivity produced $5.0 million in tax revenues and added 1,522 new taxpayers to the files. In addition, $549,000 was collected as a result of billing I.R.S. adjustments to individual Gross Income Tax returns filed by taxpayers.

RESEARCH AND STATISTICS

The Division engages in the continuous study of tax programs and their results. In addition to current analysis, this requires constant monitoring of data originating within the Division and in all kinds of governmental units as a basis for review and appraisal of such programs. Anticipation of future development and administrative requirements is necessary to facilitate smooth adjustment to changing circumstance.

Tax Studies

The Division completed work on several comparative tax studies this year. A Division analysis of all states' corporate tax laws in easily understandable terms is being adapted by the state Department of Commerce for use in attracting business to New Jersey. Other studies include: analysis of impact of individual and corporate tax laws for New Jersey and surrounding states, specific comparisons of individual tax laws between New Jersey and New York and between New Jersey and Pennsylvania for use by the Division of Economic Research in the Department of Commerce and Economic Development, studies of the impact of Governor Kean's rebate program, various legislative proposals to reform taxes, and in-house studies on options to increase or reduce revenues. These appeared in addition to the Division's annual publications.

Publications

The following publications are available annually:
Average Assessment/Sales Ratios by Taxing District-By Property Class
Average Real Estate Tax Bill by Taxing District-By Property Class
Coefficient of Deviation-Measures of Property Assessment Uniformity by Taxing District
Owner Occupied Housing Statistics from Homestead Rebate and Income Tax Data Match
Statistics of Income.

TABLE 1
MAJOR STATE TAX COLLECTIONS (NET) 1984-1986

	Collections (Fiscal Year)						Percent Change	
TAX SOURCE	1986	% OF TOTAL	1985	% OF TOTAL	1984	% OF TOTAL	1985-1986	1984-1985
Collected by Division:								
Alcoholic Beverage	$ 58,562,564	0.7%	$ 58,409,918	0.8%	$ 59,326,995	0.9%	0.3%	-1.5%
Business Personal Property	33,136,984	0.4	37,701,832	0.5	42,800,145	0.6	-12.1	-11.9
Cigarette	214,203,041	2.6	216,626,294	2.9	217,214,051	3.1	-1.1	-0.3
Corporation Business	996,135,078	12.3	980,324,154	13.0	892,992,205	12.9	1.6	9.8
CBT Banks	66,212,562	0.8	58,590,766	0.8	50,762,189	0.7	13.0	15.4
CBT Financial Businesses	4,057,467	<0.1	6,657,790	0.1	6,334,758	0.1	-39.1	5.1
Corporation Income	290,186	<0.1	304,019	<0.1	88,665	<0.1	-4.6	—
Emergency Transportation[1]	—	<0.1	—	<0.1	51,220,830	0.7	—	—
Financial Business	24,424	<0.1	27,849	<0.1	42,858	<0.1	-12.3	-35.0
Gross Income	2,052,592,417	25.3	1,935,490,353	25.7	1,732,250,461	25.1	6.1	11.7
Insurance Premiums	125,519,922	1.5	101,829,493	1.4	112,147,228	1.6	23.3	-9.2
Landfill Closure and Contingency	5,310,856	0.1	5,302,274	0.1	5,823,620	0.1	0.2	-9.0
Miscellaneous Revenues	227,721	<0.1	276,162	<0.1	382,490	<0.1	-17.5	-27.8
Motor Fuels	318,198,986	3.9	296,208,188	3.9	294,090,535	4.3	7.4	0.7
Public Community Water Systems	2,590,739	0.0	2,588,563	<0.1	—	<0.1	0.1	—
Public Utility Excise (State Use)	120,082,610	1.5	122,951,074	1.6	106,583,560	1.5	-2.3	15.4
Public Utility Excise (Mun. Use)	881,978,727	10.9	811,686,197	10.8	765,116,146	11.1	8.7	6.1
Railroad Franchise	50,251	<0.1	29,854	<0.1	2,663,562	<0.1	68.3	-98.9
Railroad Property	39,561	<0.1	42,447	<0.1	42,420	<0.1	-6.7	--
Resource Recovery Investment	14,405,483	0.2	888,628	—	—	<0.1	—	—
Sales and Use	2,529,091,374	31.2	2,260,827,342	30.0	1,974,445,427	28.6	11.9	14.5
Alcoholic Beverage Wholesale	85,280,390	1.1	81,018,889	1.1	79,613,739	1.2	5.3	1.8
Atlantic City Luxury (Mun. Use)	14,810,346	0.2	13,779,850	0.2	13,185,366	0.2	7.5	4.5
Savings Institution	16,940,087	0.2	4,484,525	0.1	3,567,268	0.1	—	25.7
Solid Waste Importation	4,272,666	0.1	364,813	<0.1	—	<0.1	—	—
Solid Waste Recycling	4,245,033	0.1	4,236,469	0.1	4,645,319	0.1	0.2	-8.8
Solid Waste Services	5,465,361	0.1	444,320	<0.1	—	<0.1	—	—
Spill Compensation	12,028,616	0.1	9,768,637	0.1	9,817,014	0.1	23.1	-0.5
Transfer Inheritance and Estate	188,633,527	2.3	194,424,660	2.6	171,362,876	2.5	-3.0	13.5
Total Collection by Division[2]	$7,754,386,979	95.5%	$7,205,285,960	95.6%	$6,596,519,727	95.6%	7.6%	9.2%

Collected Outside Division:								
Boxing-Wrestling-TV	$ 259,139	<0.1	$ 304,412	<0.1	$ 393,489	<0.1	-14.9	-22.6
Motor Fuels Use	20,801,999	0.3	7,189,578	0.1	7,069,503	0.1	189.3	1.7
Motor Vehicle Fees	333,339,367	4.1	317,866,822	4.2	288,767,584	4.2	4.9	10.1
Outdoor Advertising	238,690	<0.1	240,312	<0.1	227,640	<0.1	-0.7	5.6
Pari Mutuel	7,632,076	0.1	6,944,530	0.1	9,704,882	0.1	9.9	-28.4
Taxes Collected Outside Division	$362,271,271	4.5%	$332,545,654	4.4%	$306,163,098	4.4%	8.9%	8.6%
Total Major State Tax Collections[3]	$8,116,658,250	100.0%	$7,537,831,614	100.0%	$6,902,682,825	100.0%	7.7%	9.2%

(1) Tax no longer collected effective January 1, 1984.

(2) Excludes State Realty Transfer Fee collected by counties and remitted to state.

(3) Excludes casino gambling taxes and lottery profits.

Revenue Estimating and Economic Forecasting

Budget preparation for each fiscal year requires projects of revenues for a year beginning ten months after the first estimates made in September and extending to 21 months thereafter together with attendant projections of general economic conditions. Periodic conferences are held with the Division of Budget and Accounting to maintain timeliness.

TRANSFER INHERITANCE TAX

The L-7 procedure wherein a surviving spouse merely signs an affidavit for release of bank accounts, stocks and bonds held with or by a spouse who died on or after January 1, 1985 has been received by all parties involved.

Until the creation of this form an inheritance tax return had to be filed in order to obtain releases for the above assets.

A regulation is being promulgated removing the monetary restriction from the L-5 program. The other restrictions will continue.

PUBLIC UTILITY TAX

Adoption of a public utility excise tax for State use (C. 41 and C. 42, P.L. 1963) had the effect of bringing a function of tax administration and collection to an activity which was traditionally involved only in valuation and apportionment functions. Addition of the Excise Tax involved an additional computation and assessment of taxes paid directly to the State for State Use.

Public Utility Franchise Taxes and Gross Receipts Taxes are now collected by the State for distribution to municipalities. (P.L. 1980, Chapters 10, 11, & 12).

MISCELLANEOUS TAX BRANCH

This Branch is responsible for auditing and enforcement in regard to the administration of the Cigarette, Motor Fuels, Alcoholic Beverage and Public Utility Taxes.

As part of the interstate compliance program, this Branch is actively involved in a multistate approach to the tax evasion problem.

TABLE 2
PUBLIC UTILITIES GROSS RECEIPTS AND FRANCHISE TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES (CALENDAR YEAR)

		Franchise Tax		Gross Receipts Tax	
Number of Companies	Classification	Gross Receipts	Taxes	Gross Receipts	Taxes
3	Electric	$1,283,611,670	$ 63,737,866	$1,977,585,513	$148,730,355
3	Gas	614,548,657	31,594,177	659,075,068	50,609,964
2	Electric & Gas	3,476,985,628	177,693,483	4,363,188,749	335,249,184
67	Water	229,246,196	11,249,806	242,106,986	17,857,028
17	Sewer	8,024,545	431,822	9,871,649	786,932
9	Telephone & Telegraph	1,111,474,101	57,538,358	—	—
101		$6,723,890,797	$342,245,512	$7,271,827,965	$553,233,463
1	Municipal Electric	10,465,983	469,132	10,586,282	711,786
102	Net Tax Apportioned[1]	$6,734,356,780	$342,714,644	$7,282,414,247	$553,945,249
	Administrative Cost		+85,965		+140,471
	Total		$342,800,609		$554,085,720

[1] Includes adjustments for credits and advance payments made under c. 35 & c. 36, P.L. 1979

PROCESSING/ADMINISTRATION

Processing and Administration Activity is responsible for processing tax returns and forms, deposit of receipts, and all administrative functions. Local Property Tax Branch is also included under this activity.

ADMINISTRATION

This Activity is divided into three sections; namely: Management Services, Manpower Resources & Development and Systems & Methods.

MANAGEMENT SERVICES

Property and Records

This Section is responsible for the effective facilities management of all property occupied by the Division. This includes floor space on six of the ten floors of the Taxation Building, the Mill Hill Processing Center and Annex, the Document Control Center, and two warehouse facilities in the City of Trenton; a Satellite Processing Center in Lakewood; an Audit operation in Chicago, Illinois; and nine other field offices in New Jersey located in Bridgewater, Cherry Hill, Fair Lawn, Newark, Northfield, Randolph, Sea Girt, Vineland, and Hamilton Township in the Trenton Area.

The section also operates the Division's records management program. This involves the inventory and storage of literally millions of filed tax returns in such a manner to ensure their retrieval as needed or destruction in accordance with official criteria.

Budget and Fiscal

Budget activities include planning, preparation, and execution of four separate budgets on an annual basis. Individual budgets include: Processing/Administration, Special Procedures/Investigations, Tax Audit Services, and the Property Tax Relief Fund.

The Budget and Fiscal Section is responsible for all purchasing and vendor accounts payable for the Division as required, and the processing of vendor invoices, travel expense invoices and all procurement documents.

In addition, this Section acts as liaison between the Division of Taxation and the Department of Treasury, Administration Section, with respect to budgetary and fiscal activities.

Set-Off Individual Liability (SOIL)

The SOIL PROGRAM was implemented during fiscal 1982. The purpose of this system is to provide State Agencies with another avenue of collecting debts owed by individuals by "setting-off" those debts against Gross Income Tax returns and/or Homestead Rebates which might otherwise be payable to those individuals.

During the calendar year 1985 cycle, twenty-five (25) State Agencies submitted approximately 265,000 debtor names. Over 76,000 of these people filed requests for Gross Income Tax refund and/or Homestead Rebates which were intercepted and sent to the appropriate agency. The affected refunds and rebates totalled $7.7 million.

For the calendar year 1986 cycle, agencies have submitted approximately 318,000 debtor names to the SOIL PROGRAM. Based on early projections, the Program is expected to generate at least $8.5 million in collections this year.

Since the inception of the SOIL Program in 1982, a total of $33.7 million has been set-off to participating agencies.

Mail Services

Mail Services is responsible for proper handling of a large volume of forms, documents, etc., for the entire Division. It also performs mail service for several other state agencies. During 1986, Mail Services processed over 13 million pieces of outgoing mail and over 10 million pieces of incoming mail.

WORKFORCE RESOURCES & DEVELOPMENT

Personnel

Under the operating jurisdiction of the Treasury Administration Division and the New Jersey Department of Civil Service the Workforce Resources and Development Branch is primarily responsible for the supervision of a complete program of administrative services for all Personnel activities including recruitment, compensation, selection, promotions, transfers, leaves of absence, and retirements; also salary adjustments, position classifications, and organizational title and position changes. Significant work is regularly performed in the area of job evaluations, testing and appeal matters, Employee Relations and grievance handling and Affirmative Action planning mechanisms.

In-Service Training

Design, development and implementation of all division training and staff development is the primary function of the Training arm within the Branch of Workforce Resources and Development. Management of the Division of Taxation is committed to the attainment of maximum employee productivity through an intensive training and development effort of its own employees. Intensive and on-going efforts in the training area embody many purposes. Primary among these are: the commitment to educate and train Division employees in understanding and operating state of the art data/word processing equipment; development and embellishment of programs in career upward mobility; remedial skills training for the disadvantaged segment of our workforce; in-service programming for auditor and investigations Activities. Taxation's goal is to assist employees in keeping pace with the hi-tech atmosphere into which the Division is rapidly evolving.

SYSTEMS & METHODS

Systems and Methods acts as liaison between the Office of Telecommunications and Information Systems (OTIS), other state and federal agencies, and the end users of data processing resources within Taxation, aids in the automated and manual systems design required by new legislation and recommends and evaluates new technological concepts for the Division. Systems and Methods has the general responsibility for the design and specification of all New Jersey tax forms, site inspection of prospective vendors and overall form quality assurance.

In addition the branch supplies technical support, evaluates suggestion awards, performs special project work and maintains numerous management information reports.

Within the Division of Taxation requests for data processing services are prioritized by either the Systems Review Board or the Small Projects Priority Committee. Before this prioritization the Systems and Methods branch reviews requests for technical soundness and overall Division desirability. During 1986, a total of 137 such requests were evaluated.

Systems and Methods participated in the change and design of many systems during the year due to a quantity of legislative issues and law changes. Included in this group are Gross Income Tax—Individual, New York/New Jersey Border Sales Agreement, Litter Tax, Sales and Use Tax, Realty Transfer Fee, and Farmland Assessment systems.

A substantial effort on the part of Systems and Methods was expended on the Gross Income Tax—Individual system as a result of the enactment of Chapter 304, P.L. 1985, the Homestead Relief Act. Numerous forms and instruction revisions, system changes and the creation of several statistical reports were necessary for the implementation of this Act.

Continuous effort is expended to refine and improve existing systems. For example, during the year the Unified Taxpayer File was modified to include information pertaining to businesses participating in the New York/New Jersey Border Sales Agreement.

Numerous hardware and software evaluations were conducted during the year including data entry systems and software, office automation equipment, and a wide range of microcomputers, peripherals and software. In the field of microcomputer utilization, Systems and Methods has participated in the design of micro based systems to support a variety of applications within Taxation. These applications include personnel and payroll systems along with various statistical applications which have been converted from the main frame computer to a microcomputer.

Systems and Methods participated in several large projects during the year. Substantial effort was devoted to the continued development of the TULIPS (Taxation Unremitted Liability Inventory Plotting System).

A project to enhance the Cash Receipts Accounting System (CRAS) and Management Information System (MIS) were begun this year. The CRAS project intends to automate the taxes which do not presently have computerized systems to support them as well as provide an automated interface for these taxes with TULIPS. The MIS project will aid Division management in developing performance objectives, plans for future periods and the measurement of financial and performance goals.

An even greater effort on the part of Systems and Methods will be required as the Division continues to undertake additional system development efforts to take advantage of the latest data processing technologies.

SYSTEM PROJECTS

The Division of Taxation in a continuing effort to increase the efficiency of its revenue collection methods has attempted to take advantage of the dramatic cost reduction in applying information technology by initiating large system development projects in recent years. During the 1986 fiscal year, this effort centered around the Taxation Unremitted Liability Inventory Plotting System (TULIPS), TULIPS Work Flow Analysis Management Information System, and Cash Receipts Accounting System (CRAS) Enhancement projects. A brief summary of each of these projects follows:

Tulips

TULIPS is a comprehensive on-line integrated system for tracking and controlling cases involving unremitted liabilities from the time the delinquency or deficiency is identified until full payment is received for all tax, penalty and interest due. The system interfaces with the computerized tax administration systems for the major business taxes to assure that the necessary enforcement steps are taken on every delinquency and deficiency identified.

TULIPS became an operational system during the latter part of the 1985 fiscal year. During the 1986 fiscal year, it was modified and enhanced in response to suggestions received from the more than eight hundred system users.

Tulips Work Flow Analysis

This project consisted of a detailed analysis of the operating procedures for each section of the Division impacted by TULIPS. The aim of the analysis was to identify the most effective means to fully utilize TULIPS in each area. The project resulted in the elimination of many former manual procedures and record keeping functions. An additional facet of this project was to identify the requirements of each section for the possible utilization of an image processing system.

Management Information System (MIS)

The system is designed to support the management of the Division of Taxation in its role of developing performance objectives, planning for the future, and measuring results of operations against historical and projected costs. Managers will be able to identify the current status of an objective through an MIS inquiry. Implementation of this system began in fiscal year 1986. The system is scheduled to be put into production during the first half of the 1987 fiscal year.

Enhancements to the Cash Receipts Accounting System (CRAS)

The Cash Receipts Accounting System (CRAS) was originally implemented in 1980 to mechanize the cash book and deposit preparation functions for nine of the major taxes administered by the Division. The enhancement project will complete the automation of these functions for the remaining taxes administered. The project will also provide the following features:

—Automated adjustment and invoice processing.
—An on-line cash book inquiry.
—The ability to accept data tapes from taxpayers and an automated method for accepting EFTS transactions.
—Recording the accounts receivable functions for the manual taxes.

PROCESSING

This activity is responsible for centralized Division services including tax returns and checks, requests for forms, general correspondence regarding taxpayer accounts, application for licenses, Homestead Rebate applications, license fees, and others.

Except for Transfer Inheritance and Local Property and Public Utility Taxes, this Branch processes all tax returns. It also acts as liaison with the Bureau of Data Processing in the control of taxpayer identification, registration, billings, and adjustments to taxpayer accounts.

Returns Files Section

The Returns Files Section is presently maintaining files for six different taxes: Gross Income, Sales, Corporation Business, Emergency Transportation, Business Personal Property and Beverage.

During the 1986 fiscal year, over 8.5 million returns were added to the files. More than 970,000 requests for files and returns were completed.

Returns Processing Section

Returns Processing's functions include the extracting, screening, coding, and numbering of tax returns as well as the distribution of miscellaneous mail to appropriate sections within the Division. Over 9.9 million pieces of mail were received during 1986.

More than 95% of all checks received were deposited in the bank on the day received.

A comparison of mail receipts for the last two fiscal years follows:

	Mail Receipts	
	1985	1986
Atlantic City Luxury	1,950	2,084
Alcoholic Beverage	7,172	6,129
Business Personal Property	69,944	60,765
Cigarette	31,700	31,429
Corporation Business	379,324	404,902
Gross Income:		
Employee-1040 Estimated	924,641	941,521
Employee-1040	3,371,372	3,742,280
Employer-Withholdings	1,211,616	1,245,916
Homestead Rebate Applications	1,384,219	1,557,925
Employer Reconciliations	169,108	179,713
Miscellaneous Mail	434,732	490,371
Motor Fuels	32,473	27,834
Sales and Use	1,134,816	1,223,067
Totals	9,193,467	9,913,936

During the month of August, the Returns Processing Section plays host to the Department of Human Services' Life Line program. The mail receipts associated with this program was 175,234.

In addition over 8.6 million returns were processed. A comparison of returns processed for the major taxes are listed below:

	1985	1986
Business Personal Property	74,446	63,200
Corporation	447,110	478,311
Gross Income:		
Employee-1040 Estimated	980,332	998,298
Employee-1040	3,842,523	4,165,941
Employer-Withholdings	1,356,240	1,413,933
Employer-Reconciliations	192,197	196,967
Sales and Use	1,302,248	1,337,728
Totals	8,206,851	8,654,378

Revenue Accounting Section

The Revenue Accounting Section is responsible for the accounting records for all the tax revenues received by the Division of Taxation.

Checks are deposited daily and transmittals of income are forwarded to the Division of Budget and Accounting via the on-line computer for the Agency Accounting System.

Daily, weekly, monthly, fiscal year and special revenue and statistical reports are prepared by this section for the taxes processed at the Mill Hill Processing Center. This section also monitors the setting of Cigarette Tax meters at Division of Taxation district offices and authorized meter setting banks at various locations. Cigarette Tax stamps (decals) are also sold from this office.

The Division revenue accounts are reconciled to the Department of Treasury Financial Information System on a monthly basis.

Data Input and Control Section

This section is responsible for controlling all computer input and output data generated by processing of tax forms and related documents. It contains two units:

1. *Data Capture Unit*—Handling input required to service all computer programs including cash verification, tax return editing and billing, delinquencies, field investigation assignments, audit selection, identification, microfilm and the Cash Receipts Accounting System which involves the input of checks and cash receipts.

2. *Data Input and Output Control Unit*—Control of source documents

and input and output involves maintenance of control ledger delivery of hard copy reports and microfilm, and liaison with Accounting Section and Bureau of Data Processing. With more than 300 separate computer programs and their applications, volume runs into the millions of entries.

Data Perfection Section

The primary function of this section is to analyze, interpret and correct all rejected computer edits and to prepare data for corrective action. This sections is also responsible for having all tax batches accepted through the Cash Receipts Accounting System.

During fiscal 1986, this section handled 650,661 rejected edits.

Deposit Preparation Section

This section prepares all checks and cash receipts for bank deposit representing payments for tax returns, billings, licenses, etc. It also maintains liaison with Depository Banks, and Division of Budget and Accounting. During fiscal 1986, approximately 4,795,126 million checks and cash transactions were deposited.

Central Identification Section

Central Identification maintains the Unified Taxpayer File containing appropriate information regarding taxpayer accounts. It consists of six units as follows:

1. *Changes*—Completed over 186,225 changes to the master file.

2. *New Registration*—Coded and examined 55,948 applications and processed 2,322 "Changes to Corporation Identification."
   844 businesses have registered for the Urban Enterprise Zone Act.

3. *Correspondence*—Typed and mailed more than 216,329 pieces of correspondence and tax returns.

4. *Edit*—Produced more than 202,520 corrections to Taxpayer Identification and Cash Records.

5. *Data Input*—Entered over 230,924 changes and added over 42,347 new accounts to the Unified Taxpayer File. All additions and

changes are immediately available to all users of the system throughout the Division.

6. *Licenses and Registrations*—Issued 51,271 licenses for Cigarette, Motor Fuels and Alcoholic Beverage Taxes as follows:

Type of License and Registration Issued	**Number Issued**	
	1986	**1985**
Cigarette Tax:		
Distributors	115	123
Wholesalers	337	304
Over-the-Counter	17,554	18,109
Vending Machines	22,873	25,354
Miscellaneous	272	299
Motor Fuels Tax:		
Retail Licenses	5,647	5,828
Wholesale Licenses	533	481
Transport Licenses	3,396	7,554
Alcoholic Beverage Tax:		
Transfers	544	598
Totals	51,271	58,052

LOCAL PROPERTY TAX

Local Property Taxes produced 44.0% of New Jersey State and Local Taxes collected during fiscal 1986. Continuing progress is evidenced by recent development of statewide standards for County Tax Board rules and regulations. Chapter 499, P.L. 1979 established the office of County Tax Administrator and otherwise provided for the strengthening of the state and professionalization of county board of taxation.

Principal activities include: implementation of standards dealing with County Tax Board rules and regulations, revaluation contracts, certification of assessors, and tax maps; preparation of annual Table of Equalized Valuations and tax abatement statistics; assistance to local property tax administrators; administration of farmland assessments, realty transfer tax, homestead rebates; apportionment to local taxing districts of revenue sharing, personal property replacement, and in lieu payments of state owned property; and services to other departments and individuals.

TABLE 3
NET LOCAL PROPERTY TAX GROWTH BY YEARS

Year	Total (millions)	Percent Change	Year	Total (millions)	Percent Change
1977	$3,205.2	-2.73	1982	$4,495.4	8.72
1978	3,275.3	2.19	1983	4,848.7	7.86
1979	3,441.6	5.08	1984	5,175.0	6.73
1980	3,743.5	8.77	1985	5,517.5	6.62
1981	4,134.8	10.50	1986	6,094.1	10.50

Revaluation and Reassessment

Revaluation and reassessment programs are of primary importance in attaining uniform local property tax assessments and are given continual attention. Between 1951 and 1986, 561 local taxing districts undertook 1,157 such programs by professional revaluation firms. In 1986, 51 taxing districts implemented a revaluation.

Chapter 424, P.L. 1971 requires the Division to establish standards to be used in valuation and revaluation for assessment purposes, and to prescribe minimum qualifications for firms and individuals engaged in such activity. The Director must approve any contract for this purpose and must determine that the contractor meets prescribed qualifications. During fiscal 1986, 53 contracts and/or specifications were approved.

Certification of Assessors

Chapter 44, P.L. 1967 requires each taxing district to be served by a certified assessor, and as many Deputy Tax Assessors as a municipality determines to be necessary. During fiscal year 1986, the Division held two Assessor Certification Examinations. A total of 97 candidates completed this examination in fiscal year 1986.

Of the 1,538 persons who have been issued a tax assessor certificate since inception of the program, 399 are presently in office, 84 are Deputies, 470 are no longer in office, 49 are on an assessor's staff, 401 have no connection with an assessor's office, 119 are deceased, have had their tax assessor certificates removed, and are out of state residents.

Of the 567 municipalities in New Jersey, 545 have a ceritified Tax Assessor, 3 have a non-certified tax assessor, 15 have assessors who hold office by statutory provisions allowing anyone who has held office as assessor on a continuous basis since July 1, 1967 to continue in office. 110 certified Tax Assessors and Deputies serve more than one taxing district. Four municipalities have vacancies.

102 Positions of Deputy Tax Assessor have been authorized of which 89 are filled by persons holding a tax assessor certificate. Two Deputy Tax Assessors are not certified and 11 fall under the same statutory provisions mentioned above.

Tax Maps

New Jersey law (Chapter 18, P.L. 1918 and Chapter 167, P.L. 1939) provides for the preparation of "maps for purposes of taxation in all taxing districts," except townships having populations under 2,500. The Director is responsible for approval of such maps and may direct a municipality in its preparation (N.J.S.A. 40:146-29).

Chapter 424, P.L. 1971, requires inspection of an up-to-date tax map prior to approval of any revaluation contract. Since 1972, 153 taxing districts have developed completely revised tax maps and 425 have existing maps judged current and usable.

Tax maps have never been approved in 17 taxing districts, including those that are not required to have a map, 338 districts have approved tax maps more than twenty years old, and the remaining 212 have maps approved between 1966-1986. Some of those not approved recently are maintained on the basis of current specifications.

County Tax Board Rules and Regulations

Subsequent to adoption of uniform rules and regulations governing County Boards of Taxation (C. 119, P.L. 1973), the Director, in cooperation with members of the County Boards, maintains constant review to keep them current with changes in law and practice. Chapter 499, P.L. 1979 establishes the office of County Tax Administrator.

Equalization Table

Each year the Division publishes a Table of Equalized Valuations showing the average ratio of assessed value to true value of real estate in each of the 567 local taxing districts. This table is certified to the State Commissioner of Education pursuant to Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1) for use in calculating and distributing State school aid. Equalized valuations are also the basis for apportioning county taxes among local taxing districts and for apportioning the tax cost for a large number of regional school districts among component taxing districts. Equalized valuations are also the basis for measuring debt limits for local governmental units.

The ratio of assessed valuation to sales price is calculated for each usable sale and all are classified into four groups (vacant land, residential, farm, other[1]). An overall district average weighted ratio is calculated for all classes as a weighted average of separate ratios calculated for each class. This district weighted ratio is applied against assessed value of the district to determine aggregate "true value."

"True value" is averaged with true value for the preceding year after adjustment for "added and omitted assessments." This averaging has the two-way advantage of avoiding abrupt changes in ratio from year to year and avoiding undue influence of inadequate samples of sales of a single year.

The average ratio of assessed value to true value of all real estate in 1986 was 64.95%.

The table of Equalized Valuations promulgated October 1, 1986 shows that the aggregate assessed valuation of the real property in the State totaled $185.6 billion and the aggregate true value totaled $285.8 billion. Total equalized valuation increased from $241.6 billion in 1985 to $288.1 billion in 1986, an increase of $46.5 billion, or 19.3%.

Farmland Assessment

The "Farmland Assessment Act of 1964" (C. 48, P.L. 1964) provides for preferential assessment of land—"actively devoted to agricultural or horticultural use," at its value for such rather than market value. Unit values for various types of farmland are jointly determined with the Department of Agricultural Economics and Marketing, Rutgers University.

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[1] Other properties are subclassified into commercial, industrial and apartments for statistical purposes.

In 1986 there were 38,434 "line items" of qualified farm assessments comprising 1,251,819 acres or 26.05% of total State area. Although large in area, these farmland assessments represent .19% of the entire property tax base.

Water Pollution and Air Pollution Tax Exemption

N.J.S.A. 54:4-3.56 et seq. and N.J.S.A. 13:1D-7 provide for exempt status of certain air and water pollution control equipment, facilities and devices upon certification by the State Commissioner of Environmental Protection. Ratables exempted under these laws total $38,972,851.

Solar Energy Exemption

Chapter 256, P.L. 1977 provides for the exemption of certified solar heating and cooling systems from real property taxation. The local construction code official is responsible for the certification of such systems when found to be designed primarily as solar heating and cooling systems.

Under the Act, the exemption amount is defined as the difference in the assessed value of the property with and without the certified solar system. Ratables exempted under this law totaled $2,172,220.

Business Personal Property

Effective in 1968, all business personal property except that of telephone, telegraph, and messenger system companies was removed from local tax rolls (C. 136, P.L. 1966). A personal property tax replacement program was designed to distribute State collected revenue to municipalities. A "save-harmless" measure assured municipalities of no less than the greater of their business personal property taxes in 1964, 1965, 1966 or 1967 (C. 135, P.L. 1966). Any excess revenues obtained from four replacement tax sources over the "save-harmless" requirement is distributed to all municipalities pursuant to a formula (N.J.S.A. 54:11D-4). The "save-harmless" amount of $106,835,188 was exceeded in 1975-1976 by $51,868,646.

Repeal of most replacement taxes was accompanied by legislation providing annual appropriation of not less than $158,703,834, the amount certified on October 15, 1976 (C. 3, P.L. 1977). C. 4, P.L. 1977 provided for the repeal of the business personal property tax on all business machinery and equipment acquired on or after January 1, 1977.

"In Lieu" of Tax Payments

Chapter 272, Laws of 1977 provides for payments to municipalities for local services "in lieu" of taxes on certain State-owned property.

The law provides that eligible State-owned property shall not include property used or held for future use for highway, bridge or tunnel purposes nor shall it include property which is qualified under another State law for any other payment "in lieu" of taxes.

Exempt Property Lists

Legislative provision for payment in lieu of tax revenues to taxing districts for services rendered to state owned exempt properties placed added emphasis on continuing efforts to attain realistic assessment for all exempt properties. Annual lists of exempt property valuations are compiled.

Assistance to County Boards of Taxation

Close contact with the 21 County Boards of Taxation is maintained by correspondence, telephone, and by visits to the field staff. During the year 10,989 calls were made by the staff for this purpose. Division staff meets monthly with the Executive Committee of the New Jersey Association of County Tax Board Commissioners and County Tax Administrators to discuss problems and plans of the County Boards and assessors. It is through such close cooperation that uniform implementation of new or amended legislation and procedures is developed and maintained.

Assistance to Local Assessors

Division field staff maintain regular contact with local assessors to provide direct assistance in solving day-to-day administrative problems. Specialized assistance is provided in the case of property exemptions, deductions, Homestead Rebate problems and introductory training for new assessors.

During the year, the field staff was responsible for overseeing the processing of 254,141 SR-1A's of which over 98,000 were determined to be usable for development of the Director's Ratio. In the process of assisting assessors in carrying out the duties of the office, over 18,000 calls were made and 37 new assessors provided introductory training by field staff personnel. There were 25,169 SR-1A's referred to the field in order to determine the usable/nonusable status for sales ratio purposes.

Assessor Training

Since 1954 the Division has co-sponsored annual in-servce training courses for assessors conducted by the Bureau of Government Research at Rutgers, The State University, at strategic locations throughout the State. The Division supplies some of the instructors for courses, is represented on the planning committee and participates in the annual Rutgers Conference for Assessing Officers. The New Jersey Real Property Appraisal Manual, The Handbook for New Jersey Assessors and the Assessors Law Manual are the primary textbooks used in all in-service training courses.

Real Estate Appraisals

An Appraisal unit is maintained for assistance to assessors in appraisals of special purpose or other properties of unusual character. During fiscal 1986, assistance was given in 58 municipalities on 196 separate properties having an appraised value of $461,703,550. Valuation data are accumulated as a basis for developing improved property assessment standards for local assessors. In addition to appraisals for assessors, appraisal assistance is often rendered to other state agencies. Appraisals, where necessary, are also prepared in conjunction with the valuation of state owned property reported by taxing districts under Chapter 272, Laws of 1977.

Data Processing For Local Tax Roles

Assessment records for all taxing districts are produced and maintained using a data processing system developed by the State.

Full implementation of the New Jersey Property Tax System (MOD IV) enables county boards of taxation to accomplish mechanically a variety of tasks formerly requiring extensive manual effort.

Homestead Tax Rebate

A Homestead Tax Rebate calculated at $1.50 per $100 to $10,000 of equalized value, or two-thirds of equalized value, whichever is less, plus 12.5% of the effective tax rate in the municipality wherein the rebate is claimed, multiplied by $10,000 of equalized value or two-thirds of equalized value whichever is less is mailed to each qualified homeowner in New Jersey. (C. 72, P.L. 1976).

Approximately 1.5 million rebate checks totaling $298.2 million were mailed to taxpayers on or before July 15, 1986. The average rebate was $195.74. Senior citizen homeowners (65 or older), disabled, or surviving spouses, (55 or older) received an additional $50.

State Revenue Sharing

A State Revenue Sharing Fund was established in 1976.

Distribution of the revenue from this fund is made to all municipalities with an effective tax rate in excess of $1.00 per $100.00 in true valuation in proportion which the qualifying municipality bears to the total population of all municipalities in the State according to the most recent State population estimates published by the New Jersey Department of Labor except in the year of a promulgated Federal decennial census in which event the Federal census will be used.

Railroad Tax

Local Property administers the Railroad Property Tax and Franchise Tax and determines the amount of State aid payable to taxing districts in lieu of Class II railroad property taxes.

Declining reliance upon railroad taxes due to economic and other changes has created a condition of "phasing out." All railroad taxes are presently collected by the State. Local taxing districts receive payments in lieu of railroad property taxes based on 1966 adjusted valuations. State payments under such formula substantially exceed the amount of railroad taxes collected.* Railroad owned property not used for railroad purposes is assessed and taxed locally.

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*No state aid was paid from calendar year 1982 due to Conrail and Amtrak exemption from any State tax, except for 1984 payments to those municipalities in which Class II railroad property owned by New Jersey Transit Corporation is located (P.L. 1984, CH 58).

TABLE 5
SUMMARY OF LOCAL PROPERTY—NET VALUATIONS TAXABLE

	1986	1985	Increase or Decrease
Atlantic	$ 10,315,365,400	$ 6,234,411,254	$ 4,080,954,146
Bergen	26,709,124,124	23,812,728,406	2,896,395,718
Burlington	7,473,490,235	7,067,432,306	406,057,929
Camden	6,779,762,307	6,180,026,569	599,735,738
Cape May	6,933,417,131	6,636,055,522	297,361,609
Cumberland	1,575,215,721	1,560,134,094	15,081,627
Essex	10,576,856,700	10,505,874,400	70,982,300
Gloucester	4,129,622,374	3,895,110,951	234,511,423
Hudson	5,362,093,338	5,148,075,385	115,017,953
Hunterdon	3,628,680,646	3,173,772,761	454,907,885
Mercer	4,930,904,963	4,741,270,878	189,634,085
Middlesex	18,875,112,213	14,829,595,393	4,045,516,820
Monmouth	15,971,398,307	14,884,082,956	1,087,315,351
Morris	17,971,101,515	14,063,588,503	3,907,513,012
Ocean	13,399,508,469	11,420,465,904	1,979,042,565
Passaic	5,704,296,255	5,340,036,520	364,259,735
Salem	902,418,341	845,426,192	56,992,149
Somerset	8,834,321,932	6,762,831,747	2,071,490,185
Sussex	3,119,116,770	2,932,289,877	186,826,893
Union	13,050,636,604	11,761,425,410	1,289,211,194
Warren	1,881,175,136	1,705,453,458	175,721,678
Totals	$188,024,618,481	$163,500,088,486	$24,524,529,995

TABLE 6
SUMMARY OF EXEMPT PROPERTY VALUES REPORTED IN COUNTY ABSTRACT OF RATABLES

Valuations of exempt property with changes in each classification, as follows:

	1986	1985	Increase or Decrease
Public school property	$ 6,223,557,744	$ 5,745,471,811	$478,085,933
Other school property	2,081,677,633	1,944,389,588	137,288,045
Public property	13,374,136,944	11,559,699,872	1,814,437,072
Church & charitable property	4,096,445,335	3,856,894,236	239,551,099
Cemeteries & graveyards	449,291,608	411,979,978	37,311,630
Other Exemptions:			
Real	6,074,669,452	5,792,717,539	281,951,913
Totals	$32,299,778,716	$29,311,153,024	$2,988,625,692

TABLE 7
SUMMARY OF LOCAL PROPERTY TAXES—CALENDAR YEAR

	1986	1985	Increase or Decrease
LEVIED BY LOCAL ASSESSORS:			
County taxes (exclusive of counties' quota of bank stock taxes	$ 1,490,492,148.16	$ 1,342,365,342.80	$ 148,126,805.36
County Library taxes	23,350,693.83	21,553,794.78	1,796,899.05
County Local Health Service taxes	4,427,539.86	4,372,196.00	55,343.86
Local Purpose taxes:			
District School taxes	3,104,881,444.22	2,879,481,992.27	225,399,451.95
Other local taxes	1,535,902,098.81	1,334,617,663.13	201,284,435.68
Total tax levy on which tax rate is computed	*$6,159,434,924.88	$5,582,390,988.98	$577,043,935.90

*Includes $381,000.00 in Bergen County (garbage district) for 1986.

SPECIAL PROCEDURES/INVESTIGATIONS

The Special Procedures/Investigations Activity is concerned primarily with problem taxpayers and legal matters. It also provides a wide range of taxpayer information. Tax Counselors Branch and Tax Evasion Task Force are also included in this Activity.

SPECIAL PROCEDURES

This Branch deals mainly with the collection of overdue tax liabilities and is also responsible for recommending taxpayers for criminal and civil proceedings.

Bankruptcies

The primary function of the Bankruptcy Section is to submit Proofs of Claim to federal and state courts relative to insolvency matters.

The Bankruptcy Section received 8,319 notices of insolvency resulting in 972 Proofs of Claim. The difference between the number of notices received and the number of Proofs of Claim represented those notices indicating that the business had no assets and/or was not indebted to the Division.

The assessed value of claims amounted to $13.2 million. Collections totaled $4.2 million.

Bulk Sales

The Bulk Sales Section is responsible for examining tax records of each business which disposes of its assets, either by Sales, Transfer or Assignment, other than in the normal course of business.

Bulk Sales Notices are required under provisions of the Sales and Use Tax Act, the Business Personal Property Tax Act and the State Uniform Commercial Code. The Section processed 2,638 Bulk Sale Notices resulting in collections of $3.2 million.

Condemnations & Foreclosures

During the fiscal year, 546 tax searches relative to Condemnation and Foreclosure proceedings produced assessments resulting in total collections of $51,645.

Deferred Payment Control

The Deferred Payment Control Section monitors monies received by the Special Procedures Branch under installment payment plans. This Section realized revenue of $7.1 million from 837 accounts during fiscal 1986.

Judgments

The Judgment Section collects overdue liabilities from taxpayers who neglected or refused to pay taxes and/or file returns through normal channels. The principal statutory remedy invoked is the filing of Certificates of Debt with the Clerk of the Superior Court. During fiscal 1986, the Judgment Section processed 5,283 files and collected $12.7 million. It also issued 3,875 Certificates of Debt in the amount of $45.4 million which were docketed as Judgments in the Superior Court.

During the fiscal year the "Ten-Day Letter Program" was expanded to the six regional offices of the Investigations Branch. It is anticipated that this change will have a positive effect on the ability of the Division to pursue tax deficients and delinquents more expeditiously.

INVESTIGATIONS

The Investigations Branch performs various investigative functions including the securing of tax returns from delinquent taxpayers, collecting tax liabilities, examining licenses and registrations, registering new businesses, detecting state tax law violations and recommending criminal prosecution cases involving all taxes. Listed below are the various functions within the Investigations Branch.

Branch Office Field Groups

Investigators are assigned to six branch offices located throughout the State. In 1986, they completed 16,350 assignments resulting in total collections of $22.6 million. Collections processed through the field office taxpayer service function amounted to $52.9 million. Additional temporary taxpayer service offices were filled to give taxpayers a better understanding of their responsibilities under the various tax statutes.

With the continued enhancements of the Division's Unremitted Liability Inventory Plotting System (TULIPS), the field investigation offices have another effective tool to aid in the enforcement of the various tax statutes under its jurisdiction.

Control Section

The Division's current method of operation requires a Central Location to function as a liaison between Taxation Administration, Field Investigations, and Special Procedures. The Control Section, formerly known as Contact and Control serves in this capacity.

The Control Section maintains a Research Unit and is responsible for the TULIPS Notification Subsystem. This section monitors TULIPS work-flow and ensures that each location within Special Procedures/Investigations is operating in accordance with established procedures. In addition, the Division's twelve (12) Regional Field Investigation Groups rely on the Control Section to supply cases suitable for Field Assignment.

Future system developments such as the Management Information System (MIS) may cause the Control Section to expand its horizons to accommodate a network of management information and reporting.

Liens, Levies & Seizures

During fiscal 1986, 2,748 cases were investigated resulting in the filing of 2,391 Warrants of Execution in the 21 County Clerks' offices throughout New Jersey. In conjunction with this operation, field investigators of the Liens, Levies & Seizures Section seized the assets of 249 various enterprises in order to induce taxpayer compliance.

This section produced revenue of $6.6 million during fiscal 1986.

During fiscal 1986, the functions of the Liens, Levies and Seizures Section were absorbed by the Investigations Branch of the Activity. This increase in scope will allow the activity to enforce New Jersey Tax Statutes more effectively and efficiently.

Motor Vehicle Casual Sales Section

The Casual Sales Section reviews and processes information received from the Division of Motor Vehicles on all non-dealer vehicle transactions to determine whether the proper amount of sales or use tax was paid.

After proper screening of title transfers, assessment letters are mailed to any transferee where there appears to be an additional tax liability resulting from the sales of motor vehicles, boats, and aircraft. During the year, 47,986 letters were processed and total collections amounted to $1 million.

In addition, this section examines all exemption certificates from purchasers who claim exemptions from the New Jersey Sales Tax, and bills them for the tax due when the forms prove to be invalid.

The compliance program for aircraft and vessels has been expanded during the past year.

Litigations Unit

The Litigations Unit is responsible for the operation of the Disorderly Persons Program. It went on line in the TULIPS System during September 1985. Presently, PC File III is being used for inventory control of open and closed cases.

With the involvement of all field investigators and increased support service, we had a 26.4% increase in collections over fiscal 1985.

On occasion when an investigator had difficulty with a Disorderly Persons case, we had the assistance of a deputy attorney general to prepare the case and aid us at the court hearing.

TAX COUNSELOR BRANCH

The Tax Counselors' Branch provides technical advice to the Division and responds to inquiries from any taxpayer, taxpayer's representative, attorneys, accountants, the public and various governmental bodies regarding the taxes administered by the Division of Taxation. The branch drafts rules that regulate each taxpayer subject to a New Jersey tax. Internal advice is given to other units regarding questions or issues which arise under the laws administered by the Division. In cooperation with the Attorney General's office, the branch acts as liaison with respect to this Division's litigating position in tax appeals. The branch also coordinates the Division's activities with regard to information given to the public. This public informational function is accomplished through impact statements and written responses to comments on the Division's rules when rules are proposed or adopted to implement tax laws, and less formally in the form of questions and answers booklets, instructions for completing tax returns and article and ruling contributions to the Division's bi-monthly publication "The State Tax News."

Taxpayer Services

Taxpayer Services provides assistance to New Jersey taxpayers through a diverse array of programs and services. Enhanced by ongoing computerization, the programs and services are provided to the public at large as well as specifically aimed at various segments of the population including new residents, senior citizens, new businesspersons and retailers. Information on all taxes and programs administered by the Division is provided by Taxpayer Services' personnel, who answered more than 660,000 telephone calls and responded to nearly 3,000 inquiries by letter during fiscal 1986. Special emphasis was given during this fiscal period in informing the public of the new benefits provided by the Homestead Rebate Tax Act.

Personal tax assistance, including the completion of tax returns, was rendered at 8 walk-in district offices located throughout the State, with over 12,000 inquiries being answered at the Trenton location. Taxpayers also received assistance at an additional 11 temporary offices during the income tax season.

Taxpayer Service personnel trained over 1,100 volunteers through the Volunteer Income Tax Assistance/Tax Counseling for the Elderly (VITA/TCE) programs. These volunteers locally assisted residents to complete the New Jersey income tax forms at over 400 sites statewide. Reference materials, including a comprehensive New Jersey Income Tax Coursebook and several newsletters, were provided to the volunteers to aid them in their efforts. Technical tax and procedural training was also provided to seasonal Division employees and permanent staff members.

The Small Business Seminar Program, held in conjunction with the Internal Revenue Service, continued to meet the need of new businesspersons by providing both State and Federal tax information at all-day seminars. Taxpayer Service representatives participated regularly in the Jersey Jubilee, a program sponsored by the Governor's Office that brings State government closer to the people it serves. Speakers were also provided by Taxpayer Services to various professional, civic and community groups.

Publications containing tax information of specific interest to various segments of the populace are prepared and distributed throughout the State. Approximately 9,500 practitioners ordered bulk forms in fiscal 1986 and nearly 80% took advantage of the "Fast Forms" service.

TAX EVASION TASK FORCE

The Tax Evasion Task Force has responsibility for the detection, investigation and prosecution of criminal violations arising from noncompliance with New Jersey's tax statutes. The Task Force works with the simultaneously created Tax Unit in the Division of Criminal Justice in the Office of the Attorney General and with the 21 County Prosecutors. The Task Force also maintains a close liaison with the New Jersey District of the Internal Revenue Service and other State and Federal law enforcement agencies.

The Task Force more aggressively used the weapons it has to bring tax evaders to justice by issuing 126 subpoenas and executing and assisting in the execution of a number of search warrants.

During Fiscal Year 1986 the Task Force conducted investigations which resulted in 28 indictments for violations of the tax laws. Guilty pleas were accepted in 4 cases. The courts ordered fines of $169,380 and probation of [illegible] years.

Actual civil collections by the Task Force amounted to $2.3 million.

TABLE 4
1985 SUMMARY OF FARM ASSESSMENT[1]
REGULAR FARM (3a) QUALIFIED FARM (3b)

	3a (Regular Farm)		3b (Qualified Farm)				Total Farm		% Distribution	
	No. of Line Items	Assessed Value	No. of Line Items[2]	Total 3b Acreage	3b Acres as % of County Area	Assessed Value	No. of Line Items 3a & 3b	Assessed Value	Farm Assessed 3a	Value 3b
Atlantic	1,016	$ 47,105,564	1,447	$ 41,458.36	11.45	$ 12,403,287	2,463	$ 59,508,851	.46	.12
Bergen	114	21,148,400	171	3,323.94	2.21	2,162,420	285	23,310,820	.08	.01
Burlington	1,743	125,001,070	3,689	165,087.65	31.48	37,501,928	5,432	162,502,998	1.70	.51
Camden	414	14,442,130	886	14,935.92	10.50	7,520,535	1,300	21,962,665	.22	.11
Cape May	302	16,890,030	550	14,149.16	8.33	3,986,310	852	20,876,340	.25	.06
Cumberland	1,851	57,345,100	2,749	87,674.94	27.27	21,123,906	4,600	78,469,006	3.72	.37
Essex	13	1,138,300	33	405.32	.50	249,500	46	1,387,800	.01	.00
Gloucester	1,794	95,475,000	3,474	87,322.50	41.52	37,000,100	5,268	132,475,100	2.35	.91
Hudson	0	—	0	—	0	—	0	—	0	0
Hunterdon	3,066	351,831,014	5,052	162,678.03	58.17	39,035,265	8,118	390,866,279	9.82	1.09
Mercer	796	87,576,370	1,707	54,500.84	37.68	18,362,385	2,503	105,938,755	1.81	.38
Middlesex	663	70,041,800	1,380	40,381.19	20.43	23,913,100	2,043	93,954,900	.38	.13
Monmouth	2,114	195,687,976	3,069	86,321.25	28.28	35,436,570	5,183	231,124,546	1.24	.22
Morris	657	114,228,525	1,300	36,626.99	11.98	12,477,970	1,957	126,706,495	.64	.07
Ocean	429	34,720,400	506	13,965.60	3.40	3,451,780	935	38,172,180	.26	.03
Passaic	59	3,501,700	165	8,432.78	6.86	2,338,000	224	5,839,700	.06	.04
Salem	1,773	76,001,850	3,720	127,961.43	58.29	28,233,640	5,493	104,235,490	8.64	3.21
Somerset	969	133,495,400	1,865	67,038.38	34.33	17,311,030	2,834	150,806,430	1.53	.20
Sussex	1,670	129,987,710	3,558	127,311.23	37.80	19,911,552	5,228	149,899,262	4.21	.65
Union	14	3,439,200	35	390.20	.59	339,000	49	3,778,200	.03	.00
Warren	1,427	102,744,960	3,078	111,853.70	48.28	22,144,217	4,505	124,889,177	5.54	.19
Total	20,844	$1,681,802,499	38,434	$1,251,819.41	26.05	$344,902,495	59,318	$2,026,704,994	.91	.19

NOTES:

1. Regular farms (land and improvements) are valued by the same standard as other taxable property. Qualified farms (land only) are assessed on basis of agricultural use only upon application of owner.
2. Number of line items cannot be interpreted as the number of farms, some farms encompass more than one line item.

CHAPTER III
SOURCES OF REVENUE ADMINISTERED BY THE DIVISION

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ALCOHOLIC BEVERAGE TAX

Citation: The Alcoholic Beverage Tax Act: N.J.S.A. 54:41—1 *et seq.*

DESCRIPTIONS

Alcoholic Beverage Tax is applied to the first sale or delivery to retailers in New Jersey and is based upon the number of gallons sold or otherwise disposed of in the State. The tax is collected from licensed manufacturers, wholesalers, and State beverage distributors.

HISTORY

After repeal of the 18th Amendment to the U.S. Constitution, New Jersey enacted a tax on the sale of malt and vinous liquors effective April 6, 1933. Sales of ale, beer, lager, porter and wine having an alcoholic content not greater than 3.2% were taxed at the rate of $.03 per gallon (C.85, P.L. 1933).

Enactment of the Alcoholic Beverage Tax Act effective December 5, 1933 imposed rates of 3-1/3 cents per gallon of beer and $1.00 per gallon of liquor (C. 434, P.L. 1933).

Tax rate on liquor was increased in 1947 to $1.50 per gallon (C. 18 P.L. 1947); in 1963 to $1.80 per gallon (C.43, P.L. 1963); in 1969 to $2.30 per gallon (C. 52, P.L. 1969); and in 1973 to $2.80 per gallon (C. 52, P.L. 1972).

EXEMPTIONS

(1) Sales to organizations of Armed Forces Personnel.
(2) Sales under R.S. 54:43—2 for Medicinal, Dental, Industrial and other Non-Beverage Use.

RATE OF TAX

Types of Beverage	*Rate per gallon*
Beer	3-1/3¢
Liquor	$2.80
Still Wine, Vermouth and Sparkling Wines	$ .30
Wine (local)	$ .20

COLLECTIONS (Fiscal Year)

1984	$59,326,995
1985	$58,409,918
1986	$58,562,564

DEPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

BUSINESS PERSONAL PROPERTY TAX

Citation: The Business Personal Property Tax Act: N.J.S.A. 54:11A-1—et seq.

DESCRIPTION

Business Personal Property Tax applies to individuals, partnerships, corporations, and associations which own tangible personal property used in business in this State. The tax base, referred to as taxable value, is 50% of original cost.

HISTORY

Business Personal Property Tax was adopted in 1966 as part of a Business Personal Property Tax Replacement Program designed to exempt business personalty from local taxation (except business personalty of telephone, telegraph and messenger systems companies). It took effect in 1968 (C. 136, P.L. 1966) and provided for replacement tax revenues to be collected by the State for distribution to taxing districts.

The State-administered Business Personal Property Tax with the exception of this tax upon banking corporations was one of the four replacement taxes which constituted the replacement program. The other replacement taxes were: Corporation Business Tax (1.25% of net income tax base), Retail Gross Receipts Tax and Unincorporated Business Tax.

This program was terminated (C.3, P.L. 1977).

Banking Corporations became subject to Business Personal Property Tax effective January 1, 1975 (C. 170 and 171, P.L. 1975).

Business machinery and equipment acquired on or after January 1, 1977 is exempt from Business Personal Property Tax (C. 4, P.L. 1977).

EXEMPTIONS (54:11A—2(b))

(1) Goods and chattels held as inventory, including raw materials, finished and partially finished products of manufacturers and processors; supplies and materials used or consumed in production, small tools; and goods and chattels held for sale, resale, leasing or to be furnished under contracts of service;

(2) Goods and chattels so affixed to real property as to become part thereof and not severable or removable without material injury thereto;

(3) Motor vehicles registered in this State pursuant to Title 39 of the Revised Statutes;

(4) Vessels for which tax exemption certificates are or have been issued pursuant to the New Jersey Boat Act of 1962 (C. 73, P.L. 1962) as amended and supplemented;

(5) Goods and chattels used or held for use in business by any person, partnership, association or corporation subject to taxation under Chapter 4 of the laws of 1940, as amended;

(6) Goods and chattels used or held for use in the business of farming;

(7) Goods and chattels used or held for use in business by any life insurance company, domestic or foreign, which is subject to a tax on life insurance premiums collected under the provisions of Chapter 132, laws of 1945, as amended; and

(8) Machinery and equipment acquired on or after January 1, 1977.

RATE OF TAX

1.3% ($1.30 per $100) of taxable value. Taxable value is 50% of original cost.

COLLECTIONS (Fiscal Year)

1984	$42,800,145
1985	$37,701,832
1986	$33,136,984

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

CIGARETTE TAX

Citation: The Cigarette Tax Act: N.J.S.A. 54:40A—1 *et seq.*
Unfair Cigarette Sales Act of 1952, N.J.S.A. 56:7—18 *et seq.*

DESCRIPTION

Cigarette Tax applies at a rate per package of 20 cigarettes. The Tax is collected primarily from licensed distributors who receive the cigarettes directly from out-of-state manufacturers. Unless otherwise provided by law, every package of cigarettes must be stamped before being transferred from the original acquirer in New Jersey. Other tobacco products are not taxed.

HISTORY

Effective July 1, 1948, the Cigarette Tax was first imposed at 3¢ per pack (C. 65, P.L. 1948). Provision was made for issuing licenses to distributors, wholesalers, over-the-counter retail dealers and vending machine dealers. Distributors were granted a 5% discount on sales of stamps totaling $100 or more as compensation for handling and affixing revenue stamps to cigarette packages before delivery to wholesale or retail dealers. In 1952 the Unfair Cigarette Sales Act was adopted to prevent "unfair competition" and "unfair trade practices" in sales of cigarettes (C.247, P.L. 1952). Also effective in 1952 were increases in license fees; from the original $250 to $350 for distributors and from $100 to $200 for wholesale dealers. The wholesale dealer license fee was increased to $250 in 1971. Effective June 4, 1968, the discount rate became a percentage of the face amount of any sales of 1,000 stamps or more (C. 51 P.L. 1968). Effective June 18, 1982, a surtax of 5% of the wholesale price (minimum 5¢ per pack) was imposed.

Effective July 1, 1983, the surtax was increased from 5% to 6%. Rate of tax on packs of 25 cigarettes at 125% of the tax on packs of 20 cigarettes effective September 1, 1985 or $.3125 per pack. Discount rate on the 25 cigarettes stamps .886% of face value.

Tax rate and discount to distributors have changed as follows:

Effective Date	*Rate Per Pack*	*Discount Rate*
July 1, 1948	3¢	5%
April 16, 1956	5¢	3%
January 5, 1961	6¢	3.25%
May 23, 1961	7¢	3.25%
May 31, 1963	8¢	2.80%
June 16, 1966	11¢	2.50%
June 4, 1968	14¢	1.97%
May 16, 1972	19¢	1.46%
June 18, 1982	24¢	1.156%
July 1, 1983	25¢	1.11%

EXEMPTIONS

(1) Sales to the United States Government or its agencies;

(2) Interstate Commerce sales; and

(3) Sales to The Veterans Administration for free distribution and consumption by veterans in state hospitals.

RATE OF TAX

12-1/2¢ for each ten cigarettes or fraction thereof (25¢ per pack of twenty cigarettes).

A distributor is allowed a 1.11% discount on the purchase of 1,000 or more stamps or meter impressions.

TABLE 9
CIGARETTE TAX RATES
COMPARISON WITH OTHER STATES

State	*Cigarette Tax (Per Pack)*	*Sales Tax*
New Jersey	25¢	Exempt
Connecticut	26¢	Taxable
Maryland	13¢	Exempt
New York	21¢ (plus 4¢ in New York City and 3¢-4¢ additional on packs with higher tar and/or nicotine)	Taxable (4%) (Plus 4.25% New York City)
Ohio	14¢	Taxable
Pennsylvania	18¢	Taxable
Massachusetts	26¢	Exempt

LICENSE FEES—FISCAL YEAR 1986

Type	*Fee*	*Number*	*Amount*
Distributor	$350	115	$ 40,250
Wholesale Dealer	250	337	84,250
Retail Dealer	5	17,554	87,770
Vending Machine	5	22,873	114,365
Manufacturer	10	10	100
Manufacturer's Representative	5	262	1,310
Miscellaneous License Revenue	—	—	346
		41,151	$328,391

COLLECTIONS (Fiscal Year)

1984	$217,214,051
1985	$216,626,294
1986	$214,203,041

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 10
NEW JERSEY COMPARATIVE SALES
PACKS OF CIGARETTES

Fiscal Year	*Tax Rate*	*Total Packs of Cigarettes Sold*	*Percent Change*
1984	25¢	881,481,570	-2.3
1985	25¢	881,637,720	<+0.1
1986	25¢	870,791,400	-1.2

CORPORATION TAX

(a) CORPORATION BUSINESS TAX

(The Corporation Business Tax consists of Corporation Net Worth and Corporation Net Income Taxes.)

Citation: The Corporation Business Tax Act: N.J.S.A. 54:10A—1 *et seq.* (C. 162, P.L. 1945 as amended and supplemented).

DESCRIPTION

Corporation Business Tax Act imposes on a "corporation" a franchise tax for the privilege of having or exercising its corporate charter in this state or doing business, employing or owning capital or property, or maintaining an office in New Jersey. The tax is applicable to every corporation, not expressly exempted, falling within any one of the following categories:

(a) Existing under the laws of New Jersey;

(b) A foreign corporation,

  (1) Holding a general certificate of authority issued by the Secretary of State;

  (2) Holding any other authorization to engage in corporate activity within New Jersey issued by any other State Agency;

  (3) Doing business in New Jersey;

(4) Employing or owning capital or employing or owning property in New Jersey;

(5) Maintaining an office in New Jersey.

The tax is measured by that portion of the corporation net worth (or other alternative net worth tax bases) and net income allocable to New Jersey. The tax applies to Net Worth and/or Net Income for the firm's accounting period (calendar year or fiscal year), or any part thereof during which the corporation has a taxable status within New Jersey.

HISTORY

Corporation Business Taxes date back to 1884 when a franchise tax was imposed upon all domestic corporations. Between 1884 and 1946, the franchise tax was based upon the total amount of capital stock issued by the taxpayer and outstanding as of January 1 of each year (C. 159, P.L. 1884).

There was no franchise tax on foreign corporations prior to 1936, when provision was made for an annual tax (C.264, P.L. 1936). This tax was replaced in 1937 (C. 25, P.L. 1937) with a new franchise tax providing for allocation of capital stock of foreign corporations.

Effective January 1, 1946 (C. 162, P.L. 1945), the tax became a net worth tax applicable to both domestic and foreign corporations and measured by net worth allocated to New Jersey. Allocation was measured by the greater of an assets factor or a three-part business factor (property, sales and payroll).

Chapter 88, Laws of 1954 increased the tax on allocable net worth from 8/10 mills per $1 to 2 mills per $1.

Chapter 63, Laws of 1958 amended the Corporation Business Tax Act by adding to the tax based upon allocated net worth a tax at 1-3/4% based upon allocated net income. The 1958 amendment also changed the tax year from a calendar year for all corporations to a privilege period coinciding with the accounting year for each taxpayer.

In 1982, there was enacted into law a measure phasing out the Corporation Business Tax on net worth. The tax will be phased out at 25% per year over a four year period with taxpayers whose accounting or privilege periods begin on or after April 1, 1983 (C. 55, P.L. 1982).

Net Income Tax rates have changed as follows:

Effective Date	Rate Change
January 1, 1967 (C. 134, P.L. 1966)	1-3/4% to 3-1/4%
January 1, 1968 (C. 112, P.L. 1968)	3-1/4% to 4-1/4%
January 1, 1972 (C. 25, P.L. 1972)	4-1/4% to 5-1/2%
January 1, 1975 (C. 162, P.L. 1975)	5-1/2% to 7-1/2%
January 1, 1980 (C. 280, P.L. 1980)	7-1/2% to 9%

Chapter 143 Laws of 1985 allows a carryover of net operating loss as a deduction from taxpayers entire net income. (Approved April 22, 1985)

EXEMPTIONS

(1) Certain Agricultural Cooperative Associations;

(2) Building and Loan Association and Saving and Loan Associations;

(3) Certain Federal Corporations;

(4) Corporations created under the Limited-Dividend Housing Corporation Law;

(5) Cemetery Corporations;

(6) Non-profit Corporations without capital stock;

(7) Non-stock Mutual Housing Corporations;

(8) Railroad and Canal Corporations;

(9) Street Railway, Gas, Light, Power and Other Corporations Using the Public Streets;

(10) Utilities subject to franchise tax and Insurance Companies subject to premium tax; and

TABLE 8
ALCOHOLIC BEVERAGE TAX RATES: COMPARISON WITH OTHER STATES

		ALCOHOLIC BEVERAGE RATES		SALES TAX[2]
State	*Beer*	*Liquor*	*Wines*	
New Jersey	3-1/3¢ gal. or $1.03-1/3 bbl.	$2.80 gal.	30¢ gal. (20¢—local)	7.3%[3]
Connecticut	$3.00 bbl.	$3.00 gal.	30¢ to 75¢ gal.	7½%
New York	5-1/2¢ gal.	$3.25 gal.	10¢ to 53-1/3¢ gal.	4% N.Y.C. 4%
Massachusetts	$3.30 bbl.	$4.05 gal.	55¢ to $1.10	—
Maryland	9¢ gal.	$1.50 gal.	40¢ gal.	5%
Ohio	$2.50 bbl.	State monopoly[1]	24¢ to $1.25 gal.	5%
Pennsylvania	$2.48 bbl.	18% of net price[1]	00.5¢ per unit proof per wine gal.	6%

[1] Monopoly—State receives most or all of revenue through markup.

[2] This rate applies to value of purchases of beer, liquors and wines.

[3] Alcoholic beverages, except draught beer sold by the barrel, are taxed. Tax is collected by the wholesalers from the retail licensee.

(11) International Banking Facilities.

RATE OF TAX

FIRST, a tax of 9% upon entire net income, or such portion thereof as may be allocated to New Jersey. There is no minimum net income tax.

SECOND, a tax measured by that portion of entire net worth allocated to New Jersey and multiplied by the following tax rates:

On the first $100,000,000 of allocated net worth, 2 mills per dollar; on the second $100,000,000 of allocated net worth, 4/10 of a mill per dollar; on the third $100,000,000 of allocated net worth, 3/10 of a mill per dollar; over $300,000,000 of allocated net worth, 2/10 of a mill per dollar.

Minimum tax is $25 for Domestic Corporations and $50 for Foreign Corporations.

Short Tax Table: In lieu of the tax based on allocated net worth, subject to minimum tax regulations, any taxpayer having less than $150,000 of total assets everywhere may determine its net worth tax liability on the basis of a short tax table.

NOTE: See C. 55, P.L. 1982 which phases out the tax on net worth, repeals certain alternative minimum taxes and repeals net worth indebtedness provisions. See also C. 50, P.L. 1982 which uncouples depreciation for years after 1981.

TAX PREPAYMENT—ESTIMATED TAX

Effective June 19, 1981, Section 15 of the Corporation Business Tax Act was amended by Chapter 184, P.L. 1981, to provide that, with respect to all fiscal or accounting periods ending on or after December 31, 1980, every taxpayer with a tax liability of $500 or more must make installment payments of its franchise tax.

This law is designed to change from a prepayment method of paying taxes to an estimated basis consisting of four equal payments. The law also provides for attaining the estimated payment procedure over a 4-year period.

The first installment payment is due on or before the 15th day of the 4th month of the taxpayer's current accounting year; the second on or before the 15th of the 6th month; the third on or before the 15th day of the 9th month; & the fourth on or before the 15th day of the 12th month.

BANKING AND FINANCIAL CORPORATIONS

Banking and Financial corporations are subject to the Corporation Business Tax Act at the rate of 9% on net income, plus the tax on corporate net worth of two mills per $1.

Chapter 170, P.L. 1975 provides that during each of privilege years 1976, 1977 and 1978, the amount paid by each banking corporation as taxes shall be the greater of (1) the amount which such banking corporation paid in calendar year 1975 as Bank Stock Tax, or (2) a sum equal to total of taxes paid by such banking corporation as Corporation Business Tax and Business Personal Property Tax.

Formerly banks were subject to a tax of 1.5% on net worth under the Bank Stock Tax Act. Bank Stock Tax was formerly administered by the Division of Taxation and the 21 separate County Boards of Taxation. The corporate tax upon banks is now solely administered by the Division.

Financial business corporations were formerly subject to the Financial Business Tax. These included such corporations as small loan companies and mortgage finance companies which are now subject to the Corporation Business Tax. Financial Businesses not operating in a corporate capacity remain subject to the Financial Business Tax. Both taxes are administered by the Division.

Chapter 171, P.L. 1975 provides that during each of the years 1976, 1977 and 1978, each financial business corporation shall pay as taxes, the greater of a sum equal to the amount such financial business corporation paid under the Financial Business Tax Act in the calendar year 1975, or a sum equal to the total of the taxes payable by such financial business corporation pursuant to the Corporation Business Tax Act. Chapter 40, P.L. 1978 extended the save harmless provision through 1979. It expired in 1980.

INVESTMENT COMPANIES

Investment companies and regulated investment companies are subject to tax under special allocation formulas.

A taxpayer qualifying and electing to be taxed as an Investment Company is subject to an allocation percentage of 25% of the net worth base and 25% of the net income base.

In addition, these Investment Companies are subject to a minimum tax of $250.00 for combined net worth and net income obligation.

"Regulated Investment Company" means any corporation which, for a period covered by its reports, is registered and regulated under the Investment Company Act of 1940 (54 Stat. 789), as amended.

The Corporation Business Tax on regulated investment companies was eliminated (P.L. 1983, C. 75), approved on February 24, 1983. Regulated investment companies in New Jersey were formerly taxed on both entire net worth and entire net income. These taxes are now eliminated and a set fee of $250 per year is imposed.

DEFERRED PRE-DISSOLUTION PAYMENT ETC.

Chapter 367, P.L. 1973, approved in 1974, eliminates the requirement for a certificate obtained in case of merger or consolidation involving a domestic or foreign corporation qualified to transact business in New Jersey. It also provides alternatives to actual payment of taxes, or payment on account of such taxes by providing in lieu thereof, for a written undertaking to be given by a domestic corporation, or a foreign corporation authorized to transact business in New Jersey, to pay all taxes when payable on behalf of a corporation which otherwise would have to pay all taxes prior to taking certain corporate actions.

ALLOCATION FACTOR

If the taxpayer had a regular place of business outside New Jersey, its tax liability is measured by:

(a) net income allocated to New Jersey, according to a formula based on property, sales and payroll; and

(b) net worth allocated to New Jersey according to the same three factor formula.

COLLECTIONS (Fiscal Year)

	General Business Corporations	*Banking Corporations*	*Financial Corporations*
1984	$892,992,205	$50,762,189	$6,334,758
1985	980,324,154	58,590,766	6,657,790
1986	996,135,078	66,212,562	4,057,467

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

Revenues collected from banking and financial corporations are distributed as follows:

25% Counties; 25% Municipalities; 50% State

CORPORATION INCOME TAX

Citation: The Corporation Income Tax Act: N.J.S.A. 54:10E—1 *et seq.*

DESCRIPTION

Corporation Income Tax applies to corporations deriving income from sources within the State which are not subject to the tax imposed under the Corporation Business Tax Act.

HISTORY

The Corporation Income Tax is applicable to accounting periods ending after December 31, 1973.

RATE OF TAX

7¼% of entire net income or such portion as is allocable to New Jersey.

TABLE 11
CORPORATION BUSINESS TAX: COMPARISON WITH OTHER STATES

State	*Rate*	*Basis of Tax*
NEW JERSEY Corporation Business	2 mills per $1	tax on allocated net worth
	plus 9%	tax on allocated net income
Corporation Income Tax	7¼%	tax on allocated net income of corporation not subject to the Corporation Business Tax but deriving income in New Jersey
NEW YORK Franchise Tax	10%	(a) franchise tax based on net income
	or	
	1 78/100 mills per $1	(b) amount of business and investment capital allocated within the State.
	or 3.0%	(c) net income plus compensation of officers and stockholders owning over 5% of issued capital stock minus $15,000 and any net loss
	or	
	$250	
NEW YORK CITY	9%	on net income allocated to N.Y.C. 4 alternative methods may be followed (similar to N.Y. State)
MARYLAND Franchise Tax	7%	franchise tax on allocated net income
MASSACHUSETTS Franchise Tax	8.33%	franchise tax on allocated net income
PENNSYLVANIA	10 mills per $1	franchise tax on each dollar of actual value of whole capital stock[1]
	plus 9.5%	allocated net income
PHILADELPHIA Philadelphia School District	4 mills	gross receipts
CONNECTICUT Franchise Tax	11.5%	(a) franchise tax on net income allocated.
	or	
	31/100 mills per $1	(b) of face value of stock (whichever is greater)
OHIO Franchise Tax	4.6%-8.7%	4% of 1st $25,000 of value of stock determined according to net income plus 8% of value over $25,000.
Akron	1½%	of net profits on activities conducted in the city
Canton	1½%	
Cincinnati	2%	
Cleveland	1½%	
Dayton	1½%	
Toledo	1½%	
Youngstown	1½%	

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[1] Pennsylvania capital stock used in manufacturing, processing, research or development is exempt.

COLLECTIONS (Fiscal Year)

1984	$ 88,665
1985	$304,019
1986	$290,186

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

FINANCIAL BUSINESS TAX

Citation: The Financial Business Tax Law: N.J.S.A. 54:10B—1 *et seq.*

DESCRIPTION

Incorporated Financial Businesses became subject to Corporation Tax effective January 1, 1975.

Financial Business Tax continues to apply to any partnership, limited partnership, limited partnership association or any other unincorporated association or individual doing a financial business. The tax is based upon net worth at a rate of 1½% for the privilege of doing financial business in New Jersey.

HISTORY

Financial Business Tax was adopted in 1946 at ¾ of 1% (C. 174, P.L. 1946). Revenue was equally distributed between municipalities and counties.

Rate was increased to 1½% in 1970 and the State became a recipient of revenues (C.9, P.L. 1970).

Effective January 1, 1975, Incorporated Financial Businesses became subject to Corporation Businesses Tax (C. 171, P.L. 1975). Unincorporated Financial Business continue to be subject to the tax.

EXEMPTIONS

(1) National banks;

(2) Production Credit Association (Farm Credit Act of 1933);

(3) Stock and mutual insurance companies authorized to do business in New Jersey;

(4) Security dealers or brokers, investment companies, or bankers not employing monied capital coming into competition with the business of national banks;

(5) Credit Unions;[1]

(6) Savings banks, Savings and Loan Associations and Building and Loan Associations;[1]

(7) Pawnbrokers;[1]

(8) State Banks and trust companies, and

(9) Financial business corporations.

RATE OF TAX

1½% of taxable net worth. For a taxpayer doing business in more than one State, the tax base becomes net worth allocable to New Jersey. Allocation is determined by comparing gross business in New Jersey with gross business everywhere else during the taxable year. Minimum tax is $25.

COLLECTIONS (Fiscal Year)

1984	$42,858
1985	$27,849
1986	$24,424

DISPOSITION OF REVENUES

Revenues are distributed as follows:

25% Counties; 25% Municipalities; 50% State.

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[1] Exempt only if organized under Laws of New Jersey.

GROSS INCOME TAX

Citation: The New Jersey Gross Income Tax, N.J.S.A. 54A:1—1 *et seq.*

DESCRIPTION

This is a graduated tax based on income earned or received on or after July 1, 1976 by New Jersey resident and non-resident individuals, estates and trusts.

HISTORY

The Gross Income Tax was enacted July 8, 1976, retroactive to July 1, 1976 (C. 47, P.L. 1976).

Pension income for those eligible for Social Security by reason of age or disability is exempt as follows: First $10,000 for a married couple filing jointly; $5,000 for a married person filing separately; and $7,500 for a single taxpayer (C.40, P.L. 1977).

C. 273, P.L. 1977 extends the exclusion allowed for pensions to other types of retirement income. The exclusion applies to taxpayers who are 62 years of age or older and whose earned income is not more than $3,000.

C. 229, P.L. 1982 increased the rate from 2-1/2% to 3-1/2% on amounts in excess of $50,000 effective January 1, 1983.

C. 304, P.L. 1985 allows residents a deduction from taxable income for property taxes paid on the taxpayer's homestead, effective for taxes paid after 1984.

RATE OF TAX

Graduated from 2% on taxable income up to $20,000 to 2-1/2% on taxable income over $20,000 but not over $50,000 to 3-1/2% on amounts in excess of $50,000.

EXEMPTIONS

(1) Taxpayer, $1,000.

(2) Taxpayer's spouse who does not file separately, $1,000.

(3) Taxpayer 65 years old or older, $1,000; also $1,000 for spouse who is 65 years old or older who does not file separately.

(4) Taxpayer blind or totally disabled, $1,000; also, on joint return, $1,000 for blind or disabled spouse.

(5) For each dependent $1,000, plus an additional $1,000 for each dependent child who attends, full time, an institution of higher education.

DEDUCTIONS

(1) Payments of alimony or for separate maintenance are deductible to the payer if reported as income by the payee.

(2) Unreimbursed medical expenses in excess of 2% of gross income.

CREDITS

(1) $65 for a qualified residential tenant or shareholder in a co-operative. A retroactive amendment provides that shareholders in co-operatives and mutual housing corporations qualify for the homestead rebate and not for the tenants' tax credit (C. 241 and 242, P.L. 1977). This increases to $100 if the tenant is 65 years or older, permanently and totally disabled or the surviving spouse, 55 years or older, of a deceased senior citizen renter and has remained unmarried.

(2) Amounts withheld by an employer and payments of estimated tax.

(3) Payments of income or wage tax imposed by another state (or political subdivision) or by the District of Columbia, with respect to income subject to tax under this act. This shall not exceed the proportion of tax otherwise due that the amount of the taxpayer's income bears to the taxpayer's entire New Jersey income.

WITHHOLDING REQUIREMENT

Employers are required to withhold the tax and remit withholdings monthly; if withholdings are expected to be $18,000 or more for a semi-annual period, withholdings are remitted semi-monthly. (C. 43, P.L. 1978 permits quarterly filings in certain cases.)

COLLECTIONS (Fiscal Year)

1984	$1,732,250,461
1985	1,935,490,953
1986	2,052,592,417

DISPOSITION OF REVENUES

Revenues are deposited in the "Property Tax Relief Fund" to be used for the purpose of reducing or offsetting property taxes.

INSURANCE PREMIUMS TAX

Citation: The Insurance Premiums Tax Law: N.J.S.A. 54:16—1 *et seq.;* 54:16A-1—*et seq.;* 54:18A—1 *et seq.;* 54:17—4 *et seq.*

DESCRIPTION

Insurance Premiums Tax applies to premiums collected on insurance risks in this State during the preceding calendar year. The tax applies to every stock, mutual and assessment insurance company organized or existing under any general or special law of this State or any other state or foreign country transacting business in this State.

Taxable premiums of life insurance companies include all gross contract premiums except premiums for reinsurance and annuity considerations, less certain specified deductions. Non-life companies generally are taxed upon gross premiums less certain deductions. The tax on marine companies is based upon annual underwriting profits, and the tax on foreign fire insurance companies is based upon taxable premiums. Workers compensation insurers are taxed upon net premiums received.

HISTORY

The first insurance Premiums Tax in New Jersey was enacted in 1885, at a rate of 35/100ths of 1% on total gross insurance premiums. The law was significantly changed in 1945, at which time the rate of 2% was established (C. 132, P.L. 1945). The law has existed basically unchanged to the present day with the tax rate remaining at 2%.

Chapter 231, P.L. 1950 provided for retaliatory provisions with subject foreign insurance companies to not less than the rate of tax that the home states of such companies impose on New Jersey insurance companies.

Legislation adopted in 1966 provided for prepayment of the tax (C.3, P.L. 1966).

Chapter 183, P.L. 1981 provided for repeal of the Insurance Franchise Tax making insurance companies subject only to Insurance Premium tax. It also provided an additional 50% prepayment from domestic insurers.

RATE OF TAX

2% on premiums of life and non-life insurance companies, except for the following: group accident and health insurance premiums, 1%; on ocean marine, 5% of three-year average of underwriting profits; additional 1/4 of 1% on workers compensation premiums; surcharge of 3% against insured on surplus lines coverage. For both life and non-life insurance companies the maximum taxable premiums may not exceed a sum equal to 12-1/2% of the total premiums collected.

COLLECTIONS (Fiscal Year)

1984	$112,147,228
1985	101,829,493
1986	125,519,922

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use, with the following exceptions:

Insurance premium taxes collected from fire insurance companies of other states and foreign countries on premiums of insurance against fire insurance risks in this State are allocated for distribution to the New Jersey Firemen's Home 1986—($3,602,766).

LANDFILL CLOSURE AND CONTINGENCY TAX

Citation: Sanitary Landfill Facility Closure and Contingency Fund Act; N.J.S.A. 13:1E-100 et seq.

DESCRIPTION

The Landfill Closure and Contigency Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Act also required the sanitary landfill facility owner or operator to establish an escrow account, administered by the New Jersey Department of Environmental Protection, and to deposit into the account $0.30 per cubic yard of solids and $0.004 per gallon of liquids for all solid waste accepted for disposal on and after January 1, 1982.

HISTORY

The Sanitary Landfill Facility Closure and Contingency Fund Act (C. 306, P.L. 1981) was signed into law on November 25, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon.

COLLECTIONS (Fiscal Year)

1984	$5,823,620
1985	5,302,274
1986	5,310,856

DISPOSITION OF REVENUES

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to insure the proper closure and operation of sanitary landfill facilities in this State.

LITTER CONTROL TAX

Citation: The Clean Communities and Recycling Act: N.J.S.A. 13:1E-92 *et seq.*

DESCRIPTION

The Litter Control Tax is imposed on all gross receipts from sales of litter-generating products sold within New Jersey by each person engaged in business in the state as a manufacturer, wholesaler, distributor or retailer of such products. Any retailer with less than $250,000 in annual retail sales of litter-generating products is exempt from this tax.

HISTORY

The Clean Communities and Recycling Act, C. 533, P.L. 1985, was enacted and approved on January 21, 1986, amending the Solid Waste Management Act and imposing a Litter Control Tax, effective April 21, 1986, on the sale of certain litter-generating products in New Jersey.

RATE OF TAX

The tax rate is imposed at 3/100 of 1% (.0003) on all gross receipts from sales of litter-generating products sold in New Jersey by each person engaged in business in the state as a manufacturer, wholesaler, or distributor of such products and at the rate of 2.25/100 of 1% (.000225) on all gross receipts from retail sales.

COLLECTION (fiscal year)

Revenue collections expected to begin in March, 1987.

DISPOSITION OF REVENUE

Revenues are deposited in the Clean Communities Account Fund.

LOCAL PROPERTY TAX

Citation: The Local Property Tax: N.J.S.A. 54:4—1 *et seq.*

DESCRIPTION

An *ad valorem tax*—The local property tax is measured by property values and is apportioned among taxpayers according to the assessed value of taxable property owned by each taxpayer. The tax applies to real estate and tangible personal property of telephone, telegraph and messenger systems companies.

A *local tax*—The property tax is a local tax assessed and collected by municipalities for the support of municipal and county governments and local school districts. No part of it is used for support of State government.

Amount of tax (a residual tax)—The amount of local property tax is determined each year, in each municipality, to supply whatever revenue is required to meet budgeted expenditures not covered by monies available from all other sources. School districts and counties notify municipalities of their property tax requirements. Municipalities add their own requirements and levy taxes to raise the entire amount. As a residual local tax, the total property tax is determined by local budgets and not by property valuations or tax rates.

Property assessment (the tax base)—All taxable property is assessed (valued for taxation) by local assessors in each municipality. Assessments are expressed in terms of "taxable value," except for qualified farm land, which is specially valued.

HISTORY

It may be said that the property tax originated in 1670 with a levy of one half penny per acre of land to support the central government. Through the middle of the 19th century property taxes were levied upon real estate and upon certain personal property at arbitrary rates within certain limits called "certainties." In 1851 the concepts of a general property tax and uniform assessments according to actual value were developed (Public Laws 1851, p. 273).

For almost a century following the 1851 legislation a continuing effort was made to accomplish uniform taxation under a general property tax. In 1875 a constitutional amendment provided that "property shall be assessed for taxes under general laws and by uniform rules according to its value" (Article IV, Section VII, Paragraph 12). Courts held that the 1875 amendment permitted classification of property for tax purposes and also exemption of certain classes from taxation, or the substitution of other kinds of tax "in lieu." Thus began a long period of erosion of the "general property tax" concept. In 1884 a State Board of Assessors was created and given responsibility for assessment of railroad and canal property, thus setting the pattern for State assessment of certain classes of property.

Intangible personal property was eliminated from the "general property tax base" in 1945 (replaced with a corporation net worth tax). Such elimination shifted the emphasis for tax reform to tangible personal property.

The New Jersey State Constitution adopted in 1947 provided (Article VIII, Section I) "property shall be assessed for taxation under general law and by uniform rules. All real property assessed and taxed locally or by the State for allotment and payment to taxing districts shall be assessed according to the same standard of value, except as otherwise permitted herein, and such property shall be taxed at the general tax rate of the taxing district in which the property is situated, for the use of such taxing district."

This was interpreted to preclude any classification of real estate but to leave the door open for classified taxes upon personal property. In 1963 the Constitution was amended to permit assessment of farm property according to its value for agricultural use only. Chapter 51, Laws of 1960 (effective for tax year 1965) provided for such classification and also provided other significant modifications. These were comprehensively summarized in prior Annual Reports.

Personal property provisions of Chapter 51, Laws of 1960 were replaced by Chapter 136, Laws of 1966. For taxes payable in 1968 and thereafter, personal property used in business (other than the businesses of telephone, telegraph and messenger system companies) is subject to a uniform state tax instead of the local tax. Non-business personal property is no longer subject to any property tax and inventories of all businesses were excluded from property taxation.

The 1966 law also provided for replacement of local personal property tax revenues from four tax sources: (1) Retail Gross Receipts Tax, (2) Corporation Business (Net Income) Tax, (3) Business Personal Property Tax and (4) Unincorporated Business Tax. This program was terminated (C. 3, P.L. 1977). Legislation was passed providing for an annual appropriation of not less than $158.7 million.

The decision in *Switz v. Middletown Township, et al.,* 23 N.J. 580, required that all taxable property be assessed at "true value" (100% assessment). This was the beginning of a series of New Jersey court decisions which have been a major factor in development of uniform real estate tax assessment.

A long period of legislative history has developed numerous exemptions and various special property tax treatments. These are found principally in R.S. 54:4—3.3 and in R.S. 54:4—3.6. Generally exempt are government-owned property, and property of religious, educational, charitable and various types of non-profit organizations. In addition, qualified veterans and senior citizens are permitted tax deductions of $50 and $250 respectively.

RATE OF TAX

Local property tax rate is determined each year in each municipality by relating the total amount of tax levy to the total of all assessed valuations taxable. Expressed in $1 per $100 of taxable assessed value, the tax rate is a multiplier for use in determining the amount of tax levied upon each property. The average rate for the State is $3.28.

GROSS TAX LEVY (Fiscal Year)

1984	$5,241,512,017
1985	5,582,390,989
1986	6,159,434,925

DISPOSITION OF REVENUES

This tax is assessed and collected locally by the taxing districts for support of county and municipal governments and local school district purposes.

MOTOR FUELS TAX

Citation: The New Jersey Motor Fuels Tax Act: N.J.S.A. 54:39—1 *et seq.*

DESCRIPTION

The tax on motor fuels applies to sales of gasoline, diesel fuel or liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways.

HISTORY

The first gasoline tax law (C.334, P.L. 1927) became effective in New Jersey on July 1, 1927 at the rate of 2¢ per gallon. A commission in 1934 recommended repeal of exemption certificates and substitution of a refund system. The refund system was enacted, providing a closer check of non-taxable sales of motor fuels (C. 319, P.L. 1935).

Unfair Motor Fuels Practices Act (C. 413, P.L. 1953) enables the Division's auditors and investigators to check dealers' practices in giving rebates, concessions, allowances or discounts. Preferential treatment is unlawful if given with intent to injure, destroy or substantially lessen competition.

Chapter 52, P.L. 1971 provides for taxation of sales of petroleum liquefied gas and liquefied or compressed natural gas at one-half the rate paid on the sales of motor fuels.

The tax rate has changed as follows:

Effective Date	*Per Gallon*
Dec. 1, 1930	2¢-3¢
July 1, 1954	3¢-4¢
July 1, 1958	4¢-5¢
June 1, 1961	5¢-6¢
July 1, 1968	6¢-7¢
July 1, 1972	7¢-8¢

EXEMPTIONS

Motor fuel sales
(1) to the United States Government,
(2) between licensed distributors,
(3) between licensed gasoline jobbers, and
(4) for export.

RATE OF TAX

8¢ per gallon on motor fuels. 4¢ per gallon on petroleum gas and liquefied or compressed natural gas sold or used to propel motor vehicles on public highways (C. 52, P.L. 1971).

11¢ per gallon on diesel fuels of which 3¢ per gallon is refundable for fuel used in passenger automobiles and motor vehicles of less than 5,000 pounds gross weight.

Licensed distributors are permitted credit for taxes paid on fuels used by them for purposes qualifying for refund (N.J.S.A. 54:39—66).

COLLECTIONS (Fiscal Year)

1984	$294,090,535
1985	296,208,188
1986	318,198,986

LICENSE FEES

Distributors and gasoline jobbers are required to file a bond to obtain a license.

Revenue from the issuance of these licenses is as follows:

1984	$81,040
1985	81,085
1986	78,200

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. A sum equivalent to 2.5¢ per gallon is deposited in the Transportation Trust Fund for maintenance of the State's transportation system.

TABLE 12
MOTOR FUELS TAX RATE: COMPARISON WITH OTHER STATES

	Rates (per gallon)		
State	*Gasoline*	*Diesel*	*Sales Tax*
New Jersey[1]	8¢	11¢	—
Connecticut	17¢	17¢	—
New York[2]	8¢	10¢	4% (N.Y.C. 4.25%)
Massachusetts	11¢	11¢	—
Maryland	13.5¢	13.5¢	—
Ohio	12¢	12¢	—
Pennsylvania	12¢	12¢	—

[1] Liquefied petroleum gas and compressed natural gas used in motor vehicles on public highways is taxed at 1/2 the motor fuels tax rate.

[2] New York City—1¢ per gallon additional on fuels with one-half gram or more of lead in each gallon.

TABLE 13
MOTOR FUELS DISTRIBUTORS, JOBBERS AND DEALERS LICENSE FEES
Fiscal Year 1986

Type	*Fee*	*Number Issued*	*Amount*	*Expiration Date*
Distributor	No Fee	126	—	Valid Indefinitely—Bond Required.
Special License "A"	No Fee	51	—	Valid Indefinitely—Bond Required.
Special License "B"	No Fee	1,571	—	Valid Indefinitely—Bond Required.
Gasoline Jobber	$50	30	$ 1,500	Required to file bond to obtain license. Bond and license expire March 31 each year.
Retail Dealer	10	5,647	56,470	Expires March 31, each year.
Wholesale Dealer	5	533	2,665	Expires March 31, each year.
Transport License	5	3,396	16,980	Expires March 31, each year.
Total		11,354	$77,615	

PUBLIC COMMUNITY WATER SYSTEM TAX

Citation: N.J.S.A. 58:12A-21.

DESCRIPTION

The Public Community Water System Tax is levied upon the owner or operator of every public community water system in New Jersey based upon water delivered to consumers, not including water purchased for resale, on or after April 1, 1984.

HISTORY

The Safe Drinking Water Act, N.J.S.A. 58:12A-1 et seq., was amended by C.443, P.L. 1983, signed into law on January 9, 1984, imposing the Public Community Water System Tax effective April 1, 1984.

RATE OF TAX

The tax rate is $0.01 per 1000 gallons of water delivered to a consumer, not including water purchased for resale, and paid on a quarterly basis.

COLLECTIONS (FISCAL YEAR)

1985	$2,588,563
1986	2,590,739

DISPOSITION OF REVENUES

Revenues from the Public Community Water System Tax are deposited in the Safe Drinking Water Fund administered by the New Jersey Department of Environmental Protection and used to insure clean drinking water in New Jersey.

PUBLIC UTILITY TAXES

(a) PUBLIC UTILITY FRANCHISE TAX (FOR MUNICIPAL USE)

Citation: Public Utility Franchise Tax: N.J.S.A. 54:30A—16 *et seq.* and N.J.S.A. 54:30A—19 *et seq.*

DESCRIPTION

Franchise Tax applies to persons, copartnerships, associations and corporations, other than those specifically exempted, having lines or mains located in, on or over any street, highway or other public place. Utilities subject to taxation include telegraph, telephone and district messenger systems companies.

The rate is either 2% or 5% of a proportion of the gross receipts of the taxpayer for the preceding calendar year. The proportion of gross receipts subject to tax is the ratio of the taxpayer's total length of lines or mains which are located in, on or over any street, highway or other public place to the whole length of lines or mains. Measurements of lengths of lines or mains exclude service connections.

ADMINISTRATION

Franchise tax is collected by the State for distribution to municipalities together with the gross receipts tax distribution. The tax is payable by the State to the municipal tax collectors in three installments: 25% within 30 days after certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

The first general tax act specifically taxing public utilities was enacted in 1884 (C. 159, P.L. 1884). It provided for a 2% Franchise Tax on gross receipts of telegraph, telephone, cable and express companies. In 1900, Voorhees Tax Act included all utilities other than those taxable under the Railroad and Canal Property Tax Act. It also provided that the receipts collected by the State were to be transferred back to municipalities (C. 195, P.L. 1900). In 1917, Franchise Tax rates were increased to 3% in 1917, 4% in 1918 and 5% in 1919 and thereafter (C. 17, P.L. 1917).

In 1940, significant revisions and amendments were adopted (C. 4 and 5, P.L. 1940). Unit values were applied to each class or type of public utility tangible personal property for the purpose of securing a fair and equitable apportionment of taxes. An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended Chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for a distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

2% for gross receipts of $50,000 or less and 5% for gross receipts exceeding $50,000 (N.J.S.A. 54:30A—54(a), 54:30A—18).

COLLECTIONS (Fiscal Year)

1984	$289,357,785
1985	307,432,293
1986	334,857,983

DISPOSITION OF REVENUES

Revenues, after deductions for the cost of administering the tax by the State, are for local use. The tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(b) PUBLIC UTILITY GROSS RECEIPTS TAX (FOR MUNICIPAL USE)

Citation: Public Utility Gross Receipts Tax: N.J.S.A. 54:30A—16 *et seq. and N.J.S.A. 54:30A—49 et seq.*

DESCRIPTION

Public Utility Gross Receipts Tax is in addition to the Franchise Tax and is in lieu of local taxes on certain properties of the following public utilities: street railway, traction, sewerage, water, gas and electric light, heat and power corporations using or occupying public streets, highways, roads or other public places in New Jersey.

ADMINISTRATION

Public Utility Gross Receipts Tax is collected by the State for distribution to municipalities together with the franchise tax distribution. The tax is payable by the state to the tax collectors in three installments: 25% within 30 days after municipal certification of the apportionment; 40% on September 1; and 35% on December 1.

HISTORY

Public Utility Gross Receipts Tax was levied in 1919 as an addition to the Franchise Tax (C.25, P.L. 1919). The tax was in lieu of state, county, school and local taxes on personal property and materials other than land and buildings. The rate of tax was the average rate of the aggregate general property tax.

In 1952 sewerage corporations were included among taxable public utility companies. In 1955 a maximum rate of 7.5% was adopted (C. 268, P.L. 1955) and in 1956 a minimum of 5% was established (C. 15, P.L. 1956). The "average rate of taxation" concept was eliminated in 1960 and a tax rate of 7.5% of gross receipts was established (C. 50, P.L. 1960). Water companies became subject to the Gross Receipts Tax in 1961 (C. 91, 92 and 93, P.L. 1961). An accelerated payment schedule was imposed by C. 35 & 36, P.L. 1979 on all public utility companies paying the Franchise or Gross Receipts Taxes. Chapters 10 and 11, P.L. 1980 amended chapters 4 and 5, P.L. 1940 to provide for state collection and distribution to municipalities. Chapter 12, P.L. 1980 establishes a Municipal Purposes Tax Assistance Fund and provides for distribution to certain municipalities of a sum not less than $27.0 million.

RATE OF TAX

7.5% applied to taxable gross receipts for the preceding calendar year (N.J.S.A. 54:30A—54(b)).

COLLECTIONS (Fiscal Year)

1984	$475,758,361
1985	504,253,904
1986	547,120,744

DISPOSITION OF REVENUES

Gross Receipts Tax is distributed to the municipalities, subject to the limitations imposed by the State's budget.

(c) PUBLIC UTILITY EXCISE TAX (FOR STATE USE)

Citation: Public Utility Excise Tax: N.J.S.A. 54:30A—49 *et seq.*

DESCRIPTION

Public Utility Excise Tax is an additional tax on gross receipts of public utilities.

HISTORY

Public Utility Excise Tax (for State use) was introduced in 1963 to be in effect for three years beginning in 1964 (C. 41 and 42, P.L. 1963). In 1966 the tax was extended indefinitely.

An accelerated payment schedule was imposed by C. 108 and 109, P.L. 1971 on all public utility companies paying Excise taxes.

RATES (Calendar Year Basis)

0.625%	—upon gross receipts subject to the franchise tax. (0.25% for taxpayers with gross receipts not in excess of $50,000 annually);
0.5%	—upon gross receipts of telegraph and telephone companies and messenger systems from business over, on, in, through or from their lines or mains in the State;
0.9375%	—upon gross receipts of other utilities from business over, on, in, through or from their lines or mains in the State.

COLLECTIONS (Fiscal Year)

1984	$106,583,560
1985	122,951,074
1986	120,082,610

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(d) RAILROAD PROPERTY TAX

Citation: The Railroad Tax Act of 1948; N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

Railroad Tax Law of 1948 as amended distinguishes three classes of property:

Class I: "Main stem" roadbed—that not exceeding 100 feet in width.

Class II: All other real estate *used for railroad purposes* including roadbed other than "main stem" (Class I), tracks, buildings, water tanks, riparian rights, docks, wharves, piers. *Excluded* is "tangible personal property": rolling stock, cars, locomotives, ferryboats, all machinery, tools. Facilities used in passenger service are also excluded, being defined as Class III property.

Class III: Facilities used in passenger service: land, stations, terminals, roadbeds, tracks, appurtenances, ballast and all structures used in connection with rendering passenger service, including signal systems, power systems, equipment storage, repair and service facilities (N.J.S.A. 54:20A—2).

The Railroad Property Tax is a State tax on Class II property.

HISTORY

When the first railroad in New Jersey was chartered (February 4, 1830) the State required payment for the privilege of operating a railroad. Early railroad charters provided for annual payments to the State for the privilege of operating. In general railroads were required to pay 1/2 of 1% of either (1) the value of their capital stock or (2) cost of the road, equipment and appurtenances.

The first general railroad tax law was enacted in 1884. Tax rates were fixed by the State: 1/2 of 1% of total valuations (revenues for State use); local rates on Class II property, but not to exceed 1% (revenues for local use). In 1897 and 1905-08 several amendments involving tax rates were enacted.

In 1941 the Railroad Tax Act taxed railroad property at the rate of 3%. Taxes levied on Class II property were paid to the taxing districts and taxes on other classes of properties were assigned to the State.[1] The 1941 Railroad Tax Act was amended in 1948: Provision was made for taxation of Class II property at local rates (revenue for local use). Classes I and III properties (as then defined) were taxed at the rate of 1.2% (revenues for State use). Taxation of "the value of remaining property" (Class IV) was dropped. Minimum and maximum tax provisions were established.

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[1] In 1941 the definitions of classes differed from those in effect from June 1966 onwards. Class III was "value of all the tangible personal property" and Class IV was "value of remaining property." Class III is now "facilities used in passenger service" and Class IV is no longer in use.

Chapter 251, P.L. 1964 eliminated the tax on Classes I and III properties and the maximum tax provisions. Chapter 139, P.L. 1966 changed the Class II railroad property tax to a State tax. Class III property was defined as "facilities used in passenger service." Hence, such facilities were exempted from taxation. In lieu of revenues from taxes on Class II property, State aid to municipalities was provided and is discussed on next page.

The Regional Rail Reorganization Act of 1973 as amended by the Northeast Real Service Act of 1981, effective August 13, 1981 exempted Consolidated Rail Corporation (Conrail) from liability for any State tax. In a similar manner, Public Law 97-102 provided that none of Amtrak's funds may be used to pay State or Local taxes.

EXEMPTIONS

Main stem (Class I), tangible personal property and facilities used in passenger service (Class III).

RATE OF TAX

$4.75 for each $100 of true value of Class II railroad property.

COLLECTIONS (Fiscal Year)

1984	$42,420
1985	42,447
1986	39,561

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use. However, under legislation adopted in 1966, the municipalities where railroad property is located are guaranteed the return of certain replacement revenues.

(e) RAILROAD FRANCHISE TAX

Citation: The Railroad Tax Act of 1948: N.J.S.A. 54:29A—1 *et seq.*

DESCRIPTION

The Railroad Franchise Tax is levied upon railroads (or systems of railroads) operating within New Jersey. The tax base is that portion of the road's (or system's) net railway operating income of the preceding year allocated to New Jersey. The allocating factor is the ratio of the number of miles of all track in this State to the total number of miles of all track over which the railroad or system operates.

HISTORY

Prior to 1941 franchise valuations were ascertained as of the first day of January preceding and taxes at the "Average Rate of Taxation" (R.S. 54:24—3). Chapters 291 and 363, P.L. 1941 introduced a tax base formula which took account of both (1) net railway operating income allocated to New Jersey and (2) total valuation of the previous year of all classes of property used for railroad purposes. One-half of the franchise tax levied was assigned to the state, the other half to taxing districts in which railroad property was situated.

Amendments in 1942 provided for (1) a deduction of $200,000 from net operating income before determining allocation to the State and (2) minimum and maximum tax liabilities.

In 1948 net railway operating income allocated to New Jersey became the tax base and a tax rate of 10% was imposed. The Railroad Tax Act of 1948 was amended in 1964. These amendments, effective January 1, 1966, eliminated the maximum tax provisions that had been introduced in 1942.

RATE OF TAX

Railroad Franchise Tax is assessed at the rate of 10% upon the net railway operating income of the preceding year allocated to New Jersey. The minimum is $100 for taxpayers having total railway operating revenues in the preceding year not in excess of $1 million and $4,000 to taxpayers with operating revenues in excess of $1 million in the preceding year.

COLLECTIONS (Fiscal Year)

1984	$2,663,562
1985	29,854
1986	50,251

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

REALTY TRANSFER FEE TAX

Citation: The Realty Transfer Fee Tax Act: N.J.S.A. 46:15-5 *et seq.*

DESCRIPTION

Realty Transfer Fee Tax is applied to the recording of deeds which transfer title to real property in New Jersey. The tax is collected by county clerk or registrar at the rate of $1.75 for each $500.00 of consideration not in excess of $150,000.00. Of the $1.75, $0.50 is retained by the county and the $1.25 balance is forwarded to the State Treasurer. An additional fee of $0.75 for each $500.00 of consideration in excess of $150,000.00 of consideration is imposed.

HISTORY

The Federal Documentary Tax on real estate transfers expired on January 1, 1968. It had provided the principal basis for developing average assessment ratios for each of the 567 municipalities in the state. These ratios are essential for such purposes mandated by law as: (1) construction of State Table of Equalized Valuations (the basis for distributing State School aid to local districts); (2) Construction of County Equalization Tables (the basis for apportioning county costs of government); (3) establishment of debt limits for municipalities, counties and school districts; (4) provision for taxpayer relief from discriminatory local property tax assessments.

Realty Transfer Tax (C. 49, P.L. 1968) replaced the expiring Federal law both for revenue purposes and to preserve the basis for state, county and municipal equalization processes. The Act requires a record be made of the selling price of real property. This record may be used by the State in its sample of real estate sales for purposes of constructing a Table of Equalized Valuations.

Chapter 176, P.L. 1975 increased the tax from $0.50 to $1.75 for each $500.00 of "consideration" effective September 1, 1975.

Chapter 225, P.L. 1985 imposed an additional fee of $0.75 for each $500.00 of consideration or fractional part thereof in excess of $150,000.00.

EXEMPTIONS (N.J.S.A. 46:15-10)

The fee does not apply to title transfers:

(1) For a consideration of less than $100.00;

(2) By or to the United States of America, this State, or any instrumentality, agency or subdivision thereof;

(3) Solely in order to provide or release security for a debt or obligation;

(4) Which confirm or correct a deed previously recorded;

(5) On a sale for delinquent taxes or assessments;

(6) On partition;

(7) By a receiver, trustee in bankruptcy or liquidation, or assignee for the benefit of creditors;

(8) Eligible to be recorded as "ancient deeds" pursuant to R.S. 46:16-7;

(9) Acknowledged or proved on or before July 3, 1968;

(10) Between husband and wife, or parent and child;

(11) Conveying a cemetery lot or plot;

(12) In specific performance of a final judgment;

(13) Releasing a right of reversion;

(14) Previously recorded in another county and full realty transfer fee paid or accounted for, as evidenced by written instrument, attested by the grantee and acknowledged by the recording officer of the county of such prior recording, specifying the county, book, page, date of prior recording, and amount of realty transfer fee previously paid.

(15) By an executor or administrator of a decedent to a devisee or heir to effect distribution of the decedent's estate in accordance with the provisions of the decedent's will or the intestate laws of this State.

(16) Deed recorded within ninety days following the entry of a divorce decree which dissolves the marriage between grantor and grantee.

Three types of transfers of real property are exempt from the State portion of the fee:

(1) The sale of one or two-family residential properties which are owned and occupied by a senior citizen (62 years of age or older), blind person, or disabled person shall be exempt from payment of $1.25 per $500.00 of consideration or fractional part thereof of the fee imposed.

(2) The sale of low and moderate income housing as defined by C. 225, P.L. 1985 shall be exempt from payment of $1.25 per $500.00 of consideration or fractional part thereof of the fee imposed.

(3) The sale of property upon which there has been construction of an entirely new improvement not previously occupied or used for any purpose shall be exempt from payment of $1.00 for each $500.00 of consideration or fractional part thereof not in excess of $150,000.00 of consideration.

RATE OF TAX

$1.75 for each $500.00 of consideration or fractional part thereof.

TABLE 14

REALTY TRANSFER FEE TAX RATE: COMPARISON WITH OTHER STATES

State	*Rate*
Connecticut	55¢ on sales in excess of $100 but not exceeding $500 and 55¢ for each additional $500 or fraction thereof.
Maryland[1]	
Baltimore City	1 1/2% of value
Baltimore County	1 1/2% of value
Howard County	1 1/2% of value
Montgomery County	1% of value on unimproved property 1% of value on improved property over $35,000 1/2% of value of improved property between $20,000 and $35,000
Prince George County	2/5 of 1% of value
Massachusetts	$1 on sales in excess of $100 but not exceeding $500; and $1 on each additional $500 or fractional part thereof. In addition, a 14% surcharge is imposed.
New Jersey	$1.75 for each $500 of consideration or fractional part thereof. $0.75 for each $500.00 of consideration or fractional part thereof in excess of 150,000.00.
New York	55¢ for each $500 of consideration or fractional part thereof, exclusive of the value of any lien or encumbrance remaining at the time of sale.
New York City	Additional 2% of net consideration exceeding $500,000
Ohio	55¢ per $500 of value or fractional part thereof.
Pennsylvania	1% of value of the property represented by such document

[1] Tax is not statewide.

Effective January 1, 1986 an additional fee of $0.75 for each $500.00 of consideration or fractional part thereof in excess of $150,000.00 is imposed.

COLLECTIONS[1] (Fiscal Year)

1984	$46,013,991
1985	57,010,520
1986	77,780,325

[1] State share: 1984—$29,790,050; 1985—$36,032,230; 1986—$45,668,822

DISPOSITION OF REVENUES

Revenues are collected by the County Clerks or Registrars. An amount equal to 28.6% of the proceeds from the first $1.75 for each $500.00 of consideration or fractional part thereof collected is retained by the County Treasurer. The balance, 71.4% is paid to the State Treasurer for State use.

All amounts paid in payment of the additional fee of $0.75 for each $500.00 of consideration or fractional part thereof in excess of $150,000.00 shall be paid to the State Treasurer and credited to the Neighborhood Preservation Nonlapsing Revolving Fund. Fiscal year 1986—$6,322,996 (Jan. 1, 1986-June 30, 1986—1/2 year)

RESOURCE RECOVERY INVESTMENT TAX

Citation: N.J.S.A. 13:1E-138b.

DESCRIPTION

The Resource Recovery Investment Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985. The Resource Recovery Investment Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $1.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon. The law provides for increases in the tax rate on solids to $2.00 per ton as of January 1, 1986, to $3.00 per ton as of January 1, 1987 and to $4.00 per ton as of January 1, 1988. However, the law allows each county, based on their requirements and following specific guidelines, to annually adjust the tax rate to a rate not to exceed $10.00 per ton of solids and $0.04 per gallon of liquids on January 1 of any year the tax is imposed.

COLLECTIONS (Fiscal Year)

1985	$ 888,628
1986	14,405,483

DISPOSITION OF REVENUES

The revenues from the Resource Recovery Investment Tax are deposited in the Resource Recovery Investment Tax Fund established in the New Jersey Department of Treasury and distributed to each county's District Resource Recovery Investment Tax Fund. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SALES TAX

(a) SALES AND USE TAX

Citation: New Jersey Sales and Use Tax Act; N.J.S.A. 54:32B—1 *et seq.*

DESCRIPTION

Sales and Use Tax Act applies to receipts from (a) retail sale, rental or use of tangible personal property, (b) retail sale of producing, fabricating, processing, installing, maintaining, repairing, storing and servicing tangible personal property and certain advertising services, (c) sales of restaurant meals, (d) rental of hotel and motel rooms and (e) certain admission charges.

A compensating use tax is also imposed on retail purchases of tangible personal property made outside the State for use in New Jersey. The use tax does not apply if the taxable property has already been, or will be, subjected to sales tax.

All persons required to collect the tax must file an Application for

Registration. Each registrant's authority to collect the sales tax is certified by a Certificate of Authority, issued by the Division, which must be prominently displayed at each place of business to which it applies.

HISTORY

Sales and Use Tax Act became effective July 1, 1966. Rate of tax was set at 3% (C. 30, P.L. 1966).

Additional exemptions from the tax were provided by C. 25, P.L. 1967. C. 7, P.L. 1970 increased the tax rate to 5%, effective March 1, 1970. This Act and C. 25, P.L. 1970 contained certain transitional provisions relating to thie increased rate.

Effective July 1, 1972, sales of alcoholic beverages, except draught beer sold by the barrel, to any retail licensee were made subject to Sales and Use Tax (C. 27, P.L. 1972). The 1972 amendment repealed taxation of sales of packaged liquor by retailer to consumer. The tax now applies at the wholesale-retail level. Its base is the minimum consumer retail price as filed with the Board of Alcoholic Beverage Control.

A new tax imposed on wholesale receipts of alcoholic beverage licensees at 6.5% of the wholesale price supersedes the prior tax imposed under the sales tax law at 5% of the minimum consumer resale price (C. 62, P.L. 1980).

Production machinery and equipment is exempt from sales tax effective January 1, 1978.

Sale, rental or lease of commercial motor vehicles weighing more than 18,000 pounds is exempt from sales tax effective January 1, 1978. (C. 217, P.L. 1977).

The Division took over administration of the Atlantic City Luxury Sales Tax (C. 60, P.L. 1980).

Recycling equipment is exempt from sales tax effective January 12, 1982 (C. 546, P.L. 1981).

The sales tax rate increased to 6%, effective January 3, 1983 (C. 227, P.L. 1982).

Non-prescription drugs, household paper products and soaps and detergents are exempt from sales tax, effective July 1, 1983.

MAJOR EXEMPTIONS

(1) Advertising services for newspapers and magazines;
(2) Draught Beer;
(3) Bible and other sacred scriptures;
(4) Casual sales except motor vehicles and registered boats;
(5) Cigarettes subject to Cigarette Tax Act;
(6) Clothing, except furs;
(7) Farm supplies and equipment;
(8) Flags of the United States and State of New Jersey;
(9) Food, food products and non-alcoholic beverages (off premises);
(10) Food sold in school cafeterias;
(11) Prescription drugs and other medical aids;
(12) Motor fuels
(13) Periodicals and textbooks;
(14) Professional and personal services;
(15) Real estate sales;
(16) Tangible personal property used in research and development;
(17) Telephone lines, cables and other equipment;
(18) Transportation of persons or property;
(19) Utilities;
(20) Production machinery and equipment;
(21) Commercial motor vehicles weighing more than 18,000 pounds.
(22) Non-prescription drugs;
(23) Household products; and
(24) Soaps and detergents.

RATE OF TAX

6% on taxable sales.

The bracket system on taxable sales under $1 is as follows:

Amount of Sales	*Tax*
$0.01 to 0.10	None
0.11 to 0.22	1¢
0.23 to 0.38	2¢
0.34 to 0.56	3¢
0.57 to 0.72	4¢
0.73 to 0.88	5¢
0.89 to 1.10	6¢

COLLECTIONS (Fiscal Year)

1984	$1,974,445,427
1985	2,260,827,342
1986	2,529,091,374

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

(b) ALCOHOLIC BEVERAGE WHOLESALE SALES TAX

Citation: The Alcoholic Beverage Wholesale Sales Tax Act; N.J.S.A. 54:32 C-1 et seq.

DESCRIPTION

Alcoholic Beverage Tax applies to receipts from every sale of alcoholic beverages, except draught beer sold by the barrel, by any wholesaler to any retail licensee.

HISTORY

The Alcoholic Beverage Wholesale Sales Tax Act (C. 62, P.L. 1980) became effective August 1, 1980. Rate increased to 7.3% effective March 1, 1984 (C. 531, P.L. 1983).

RATE OF TAX

7.3% on taxable sales.

COLLECTIONS (Fiscal Year)

1984	$76,613,739
1985	81,018,889
1986	85,280,390

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use—88%; 12% is deposited in a special account known as the Alcoholism Education and Rehabilitation Fund.

(c) ATLANTIC CITY LUXURY SALES TAX

Citation: The Atlantic City Luxury Sales Tax Act; N.J.S.A. 40:48-8.15 et seq., Sales and Use Tax Act 54:32B-24.1 et seq.

DESCRIPTION

Atlantic City Luxury Tax applies to receipts from the sale of:

1. Alcoholic Beverages sold by the drink;
2. Cover charges in restaurants, hotels etc.;
3. Room rental;
4. Hiring of rolling chairs, beach chairs and cabanas; and
5. Tickets of admission.

RATE OF TAX

9% on taxable sales.

COLLECTIONS (Fiscal Year)

1984	$13,185,366
1985	13,779,850
1986	14,810,346

DISPOSITION OF REVENUES

Revenues are forwarded to the Atlantic County Approvement Authority.

TABLE 15
SALES AND USE TAX RATES: COMPARISON WITH OTHER STATES

State	*Year of Adoption*	*Rate*
Connecticut	1947	7-1/2%
Maryland	1947	5%
Massachusetts	1966	5%
New Jersey	1966	6%
New York	1965	4%—State; 4.25%—Local[1]
Ohio	1934	5%—State; 0.5¢—Local[2]
Pennsylvania	1953	6%

[1] The State rate is 4%. However, counties and municipalities may impose additional taxes ranging up to 4%.

[2] The law authorizes counties to levy a 1/2% local sales tax. Five counties have done so, bringing their State-local rates to 4-1/2%: Allen Co., Cuyahoga Co., Hamilton Co., Lake Co., and Miami Co.

TABLE 16
SALES AND USE TAX EXEMPTIONS COMPARISON WITH OTHER STATES

Item	Conn.	Md.	Mass.	N.J.	N.Y.	Ohio	Pa.
Beer On-Premises	T	T	T	T[3]	T	T[5]	T
Beer Off-Premises	T	T	T	T[3]	T	T[5]	T
Cigarettes	T	E	E	E	T	T	E
Clothing	T[1]	T	E[2]	E	T	T	E
Food Off-Premises	E	E	E	E[6]	E	E	E
Liquor On-Premises	T	T	T	T[3]	T	T	T
Liquor Off-Premises	T	T	T	T[3]	T	T	T
Manufacturing Equipment	E	E	E	E	E[4]	E	E
Motor Fuels	E	E	E	E	T	E	E

(T—Taxable; E—Exempt.)

[1] Children under 10—exempt.

[2] Up to $175.

[3] Effective Aug. 1, 1980 sales of alcoholic beverages except draught beer sold by the barrel, are taxed separately at the wholesale price.

[4] Taxable in New York City.

[5] 3.2% beer—exempt.

[6] Food and drink sold for off-premises consumption, where such food and drink (including sandwiches) are prepared and ready for consumption are subject to sales tax.

SAVINGS INSTITUTION TAX

Citation: The Savings Instititition Tax Act: N.J.S.A. 54:10D—1 *et seq.*

DESCRIPTION

Savings Institution Tax is applicable to every savings institution doing a financial business in New Jersey. The Act defines "Savings Institution" as any state or federally chartered building and loan association, savings and loan association or savings bank. The tax is based upon net income as of the close of the preceding tax year, but in no event less than $50 for savings institutions with assets under $1 million and no less than $250 for savings institutions with assets of $1 million or more.

HISTORY

Chapter 160, P.L. 1979 reduced the rate from 5% to 3% effective January 1, 1980.

EXCLUSIONS FROM TAX

(1) 100% of dividends of an owned and qualified subsidiary and

(2) 50% of other dividends included in taxable income for federal tax purposes.

RATE OF TAX

3% of net income.

Minimum tax is $50 for associations with assets of less than $1 million and $250 for associations with assets of $1 million or more.

PREPAYMENT

In addition to the tax due, for accounting periods ending April, 1980 and thereafter, an 80% prepayment of tax for the following year must

TABLE 17
STATE TAXES ON BANKS AND FINANCIAL INSTITUTIONS: COMPARISON WITH OTHER STATES

State	Rate	Basis of Tax
Pennsylvania	15 mills per $1	On actual value of capital stock of national & State banks and savings institutions.
	11-1/2%	On net earnings or income of mutual corporations (savings institutions without capital stock), building & loan assns., Federal & State savings & loan associations.
	1%	On gross receipts of private bankers.
Massachusetts	12.54% (maximum established by State Tax Commission)	Net income of national banks, trust companies & Morris Plan banks.
New York	12%	Net income of State banks, savings and loan associations, trust companies, domestic financial corporations, national banks and production credit associations.
Maryland	7%	Net income of financial institutions except savings banks; building & savings and loan associations.
	3/4% of 1%	Net earnings over $100,000 of savings banks; building, savings and loan associations.
Connecticut	10%	Net income of national and State banks, mutual savings banks, savings & loan and building & loan associations. Mutual trust investment companies & Savings bank investment companies are exempt.
Ohio	1-1/2 mills per $1	Shares or capital employed or ownership interest in capital employed as the case may be, is assessed at the book value thereof on banks and financial institutions.
New Jersey[1]	1-1/2%	On allocated net worth; Unincorporated Financial Business such as personal finance or small loan finance in competition with national banks.
	3%	On net income of savings banks and savings and loan and building and loan associations.

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[1] Chapters 170 and 171, P.L. 1975 subjected Banks and Financial Corporations to the Corporation Business Tax Law which taxes net worth at 2 mills and net income at 9%.

also be made. Credit against the current year's tax liability for such prepayment is allowed.

COLLECTIONS (Fiscal Year)

1984	$ 3,576,268
1985	4,484,525
1986	16,940,087

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

SOLID WASTE IMPORTATION TAX

Citation: N.J.S.A. 13:1E-138c.

DESCRIPTION

The Solid Waste Importation Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey which accepts out-of-district solid waste for disposal on or after May 1, 1985. The Solid Waste Importation Tax expires on January 1, 1996.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $1.00 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.004 per gallon. The tax rate increases to $4.00 per ton of solids as of January 1, 1988 and increases by $2.00 per ton of solids annually thereafter.

COLLECTIONS (Fiscal Year)

1985	$ 364,813
1986	4,272,666

DISPOSITION OF REVENUES

The revenues from the Solid Waste Importation Tax are deposited in the Resource Recovery Investment Tax Fund in the New Jersey Department of Treasury and distributed to the District Resource Recovery Investment Tax Fund for the county wherein the sanitary landfill receiving out-of-district waste is located. Counties may use fund revenues to reduce the rates of resource recovery facilities; build sanitary landfills to service resource recovery facilities; build and operate sanitary landfills if resource recovery is not feasible; and finance closure costs of a sanitary landfill.

SOLID WASTE RECYCLING TAX

Citation: Recycling Act; N.J.S.A. 13:1E-92 et seq.

DESCRIPTION

The Solid Waste Recycling Tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after January 1, 1982.

The Solid Waste Recycling Tax terminates on December 31. 1986.

HISTORY

The Recycling Act (C. 278, P.L. 1981) was signed into law on September 9, 1981 and became effective January 1, 1982.

RATE OF TAX

The tax rate is $0.12 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.0006 per gallon. Solid waste accepted on or after January 1, 1986 will be taxed at the rate of $0.06 per cubic yard and $0.0003 per gallon.

COLLECTIONS (Fiscal Year)

1984	$4,645,319
1985	4,236,469
1986	4,245,033

DISPOSITION OF REVENUES

The proceeds constitute a fund, the State Recycling Fund, jointly administered by the New Jersey Department of Energy and the New Jersey Department of Environmental Protection, to provide for a comprehensive recycling plan and program in this State.

SOLID WASTE SERVICES TAX

Citation: N.J.S.A. 13:1E-138a.

DESCRIPTION

The Solid Waste Services Tax is levied upon the owners and operators of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal on or after May 1, 1985.

HISTORY

The Solid Waste Management Act, N.J.S.A. 13:1E-1 et seq., was amended by C.38, P.L. 1985, signed into law on February 4, 1985, levying three additional taxes on sanitary landfill facilities effective May 1, 1985.

RATE OF TAX

The tax rate is $0.50 per ton on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is $0.002 per gallon. On January 1, 1986, and on the first of January annually thereafter, the tax rate will increase on solids by $0.05 per ton.

COLLECTIONS (Fiscal Year)

1985	$444,320
1986	5,465,361

DISPOSITION OF REVENUES

The revenue collected from the Solid Waste Services Tax is deposited in the Solid Waste Services Tax Fund administered by the New Jersey Department of Environmental Protection. Monies in the fund are allocated to the counties based on the amount of waste generated and used for implementing county solid waste management plans.

SPILL COMPENSATION AND CONTROL TAX

Citation: The Spill Compensation and Control Act: N.J.S.A. 58:10-23.11, *et seq.*

DESCRIPTION

The Spill Compensation and Control Tax is imposed upon the New Jersey transfer of hazardous substances, (as determined by the New Jersey Department of Environmental Protection).

The Tax is payable by:

(a) The operator or owner of the receiving major facility or vessel on a transfer of a hazardous substance from a major facility or vessel; or

(b) The operator or owner of the transfering major facility on a transfer of a previously untaxed nonpetroleum hazardous substance to a nonmajor facility; or

(c) The owner of a hazardous substance transferred to a public storage terminal from a major facility or vessel.

HISTORY

Spill Compensation and Control Act (C. 141, P.L. 1976) became effective April 1, 1977. Effective April 1, 1980, an alternate tax rate was established on transfers of nonpetroleum hazardous substances. (C. 346, P.L. 1979). The tax base was significantly expanded effective April 1, 1980 (C. 73, P.L. 1980). Effective Nov. 1980, the tax rates were revised from $.01 to $.04 per barrel transferred. Effective Aug. 1, 1982 the tax rates reverted back to such rates in effect prior to Nov. 1, 1980.

In 1985 the rates were reverted to rates in effect Nov. 1, 1980, namely $0.04 per barrel, except the rate on petroleum products which remains at $0.01 per barrel.

RATE OF TAX

(1) Nonpetroleum hazardous substances—greater of $0.04 per barrel or 0.8% of fair market value;

(2) Petroleum products—$0.01 per barrel; and

(3) Precious metals—$0.04 per barrel.

COLLECTIONS (Fiscal Year)

1984	$9,817,014
1985	9,768,637
1986	12,028,616

DISPOSITION OF REVENUES

The proceeds constitute a fund (New Jersey Spill Compensation Fund) to insure compensation for cleanup costs and damage associated with the discharge of petroleum products and other hazardous substances.

TRANSFER INHERITANCE AND ESTATE TAX

Citation: The Transfer Inheritance Tax Act: N.J.S.A. 54:33—1 *et seq.* and The New Jersey Estate Tax Act: N.J.S.A. 54:38—1 *et seq.*

DESCRIPTION

Transfer Inheritance Tax applies to the transfer of all personal property and New Jersey real property having a value of $500.00 or more in estates of resident decedents and of real property and tangible personal property of non-resident decedents located within the State of New Jersey.

An estate tax in addition to the Transfer Inheritance Tax is designed to absorb any portion of the credit allowed under the Federal Estate Tax statutes which is not fully taken up by the taxes paid under the Transfer Inheritance Tax of this State and all other states.

Transfer Inheritance Tax is non-recurring at rates based upon the relationship of the ultimate beneficiaries to the decedent and the amount received by each. The due date of the tax is the date of death.

Due to the multiplicity and complexity of laws dealing with distribution of estates it is difficult for the taxpayer to predetermine the exact tax liability. The Division therefore, determines the tax liability and bills the taxpayer. This is usually a one-time operation with a relatively low percentage of the files being reopened at a later date. Statutes require, however, that all records be retained for 15 years.

HISTORY

New Jersey first imposed an Inheritance Tax in 1892 at a rate of 5% on property transferred from a decedent to a beneficiary.

In 1909, legislation was enacted which formed the basis of present Inheritance Tax (N.J.S.A. 54:33 and 54:38).

Retroactive to Jan. 1, 1985 (C.57, P.L. 1985), the tax on the transfer of property to a husband or wife of a decedent is eliminated.

On transfers of property to a father, mother, grandparent, child or children of a decedent, the inheritance tax will be imposed as follows:

—Through June 30, 1985, the tax on the amount inherited in excess of $15,000 remains in effect;

—Effective July 1, 1985, through June 30, 1986, no tax will have to be paid on the first $50,000 inherited;

—Effective July 1, 1986, through June 30, 1987, no tax will have to be paid on the first $150,000 inherited;

—Effective July 1, 1987, through June 30, 1988, no tax will have to be paid on the first $250,000 inherited;

—On and after July 1, 1988, the tax is eliminated.

EXEMPTIONS

(1) All transfers under $500;

(2) Family transfers of $5,000 or less to each parent, grandparent, spouse, child, mutually acknowledged child, stepchild or the issue of a child or adopted child. Dower and curtesy are exempt; on July 1, 1978 exemption increased to $15,000 in estates of decedents dying on or after that date.

(3) Life Insurance proceeds paid to named beneficiary;

(4) Charitable transfers for the use of any educational institution, church, hospital, orphan asylum, public library, etc.;

(5) Transfers for public purposes made to New Jersey or any political subdivision thereof;

(6) Federal civil service retirement benefits payable to a beneficiary other than the estate;

(7) Annuities payable to survivors of military retirees.

(8) Qualified employment annuities paid to a surviving spouse.

Beneficiary Classes

CLASS A	Father, mother, grandparents, wife, husband, child or children of decedent, adopted child or children, issue of any child* or legally adopted child of a decedent, mutually acknowledged child and stepchild. *The phrase "issue of any child" has been construed in Palmer vs. Kingsley, 27 N.J. 425, to include the legally adopted children of a child of a decedent.
CLASS B	This class eliminated by Chapter 61, Laws of 1962, effective July 1, 1963.
CLASS C	Brother or sister of decedent; wife or widow of a son of decedent, or husband or widower of a daughter.
CLASS D	Every other transferee, distributee or beneficiary.

CLASS E	State of New Jersey, municipal corporation with the State of New Jersey, or other political subdivision thereof; proceeds of life insurance transferred to trustees and beneficiaries of trust deeds or agreements; proceeds of life insurance payable to any beneficiary other than the estate of the decedent or his executor or administrator; transfers, surrender or exercise of any right to change the beneficiary of insurance; soldiers' benefits from federal government; and property passing to, for the use of or in trust for any educational institution, church, hospital, orphan asylum, public library or Bible and tract society or to, for the use of or in trust for any institution or organization organized and operated exclusively for religious, charitable, benevolent, scientific, literary or educational purposes, including any institution instructing the blind in the use of dogs as guides, no part of the net earnings of which inures to the benefit of any private stockholder or other individual or corporation provided that this exemption shall not extend to transfers of property to such educational institutions and organizations of other states, the District of Columbia, territories and foreign countries which do not grant an equal and like exemption on transfers of property for the benefit of such institutions and organizations of this state.

Exemptions

CLASS A	$15,000 to each in class.
CLASS B	Eliminated
CLASS C	If less than $500.00, no tax; if $500.00, or more, no exemption.
CLASS D	
CLASS E	Entirely exempt.

Note: This Class A exemption of $15,000.00 applies to estates of decedents dying on or after July 1, 1978. Exemption for decedents dying prior to July 1, 1978 is $5,000.00.

In general, tax rates are the same for non-resident and resident decedents.

COLLECTIONS (Fiscal Year)

1984	$171,362,876
1985	194,424,660
1986	188,633,527

DISPOSITION OF REVENUES

Revenues are deposited in the State Treasury for general State use.

TABLE 18
TRANSFER INHERITANCE AND ESTATE TAX COMPARISON WITH OTHER STATES

New Jersey:	Rates range from 2% to 16% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Connecticut:[1]	Rates range from 3% to 14% on each beneficiary's share. The rates vary with the value of the legacy and relationship of the beneficiary.
Maryland:	This state has two classes of rates. Class I which involves relationship of the beneficiary, the rate of tax is 1% on the entire share, and Class 2, all others, the rate of tax is 10% on the entire share.
New York:	Rates range from 2% to 21% on the net estate of the decedent.
Ohio:	Rates range from 2% to 7% on the estate of the decedent.
Pennsylvania:	This state has two classed of rates. On Class A, which involves relationship of the beneficiary, the rate of tax is 6%, and on Class B, all others, the rate of tax is 15%.

Each of these states has an estate tax to absorb the maximum credit allowed against the Federal Estate Tax.

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[1] An additional 10% surcharge is imposed with respect to estates of persons dying on or after July 1, 1983.

CHAPTER IV
LEGISLATION AND COURT DECISIONS
LEGISLATION

ALCOHOLIC BEVERAGE TAX

Creates New Jersey Wine Promotion Council—Chapter 233, P.L. 1985 (approved July 11, 1985)

This act creates in the Department of Agriculture the New Jersey Wine Promotion Account. All monies received in this account shall be used by the Secretary of Agriculture for research and development concerning the viticultural and wine making process in the State and for the promotion of New Jersey wine consistent with the recommendations of the New Jersey Wine Industry Advisory Council created pursuant to this Act. The New Jersey Wine Industry Advisory Council consists of the Secretary of Agriculture, the Commissioner of the Department of Commerce and Economic Development, and the Dean of Cook College at Rutgers University and five members of the general public appointed by the State Board of Agriculture.

The Act provides that the New Jersey Wine Promotion Account shall be credited annually in an appropriation by law with an amount equal to 20 cents per gallon on all taxable sales of wines, vermouth and sparkling wine sold by plenary winery and farm winery licensees who are licensed pursuant to R.S. 33:1-10.

The Act also provides that the Director of the Division of Taxation shall certify by March 1, 1986 and by March 1 annually thereafter to the New Jersey Wine Industry Advisory Council the number of taxable gallons of wine sold by plenary winery and farm winery licensees during the preceeding taxable year.

This Act is effective immediately and shall apply to taxable sales of wines made on and after the first day of the second bimonthly taxable period following enactment.

CIGARETTE TAX ACT

Clarifies The Amount of Tax On A Pack of 25 Cigarettes—Chapter 341, P.L. 1985 (approved October 18, 1985)

This Act amends the recently enacted P.L. 1985, c.261 (approved July 31, 1985) concerning the cigarette tax to clarify the tax on packs of 25 cigarettes.

The total amount of tax and surtax on a pack of 25 cigarettes will be 125% of the tax and surtax on a pack of 20 cigarettes.

The Act shall take effect immediately and apply retroactively to September 1, 1985.

Imposes Separate Rate of Taxation on Cigarettes Packaged In Groups of 25—Chapter 261, P.L. 1985 (approved July 31, 1985)

This act amends the Cigarette Tax Act by imposing a separate tax rate of 24¾ cts. upon cigarettes packaged in groups of 25. In addition the act is also amended to make the minimum surtax 1½ cts. for each 5 cigarettes or fraction thereof.

RATE OF TAX

After January 1, 1985, transfers to class "A" husband or wife are totally exempt. Only Class "A" beneficiaries other than surviving spouses are taxable after January 1, 1985.

The following tax rate table is applicable to decedents dying on or after July 1, 1978, but excludes spouse dying after January 1, 1985:

	July 1, 1978 Through June 30, 1985 Class A[1]		July 1, 1985 Through June 30, 1986 Class A[2]		July 1, 1986 Through June 30, 1987 Class A[3]		July 1, 1987 Through June 30, 1988 Class A[4]		July 1, 1988 and Thereafter Class A[5]		March 29, 1962 Through June 30, 1988 Class C[6]		July 1, 1988 and Thereafter Class C[7]		March 29, 1962 and Thereafter Class D[8]	
Value of Share	Tax on Col. 1	Rate On Ex-cess	Tax on Col. 1	Rate On Ex-cess	Tax on Col. 1	Rate On Ex-cess	Tax on Col. 1	Rate On Ex-cess	Tax on Col. 1	Rate On Ex-cess	Tax on Col. 1	Rate On Ex-cess	Tax on Col. 1	Rate On Ex-cess	Tax on Col. 1	Rate On Ex-cess
0 to $ 499	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%	0	0%
$ 500 to 5,000	0	0%	0	0%	0	0%	0	0%	0	0%	$ 55	11%	0	0%	$ 75	15%
5000 to 15,000	0	0%	0	0%	0	0%	0	0%	0	0%	550	11%	0	0%	750	15%
15,000 to 25,000	0	2%	0	0%	0	0%	0	0%	0	0%	1,650	11%	0	0%	2,250	15%
25,000 to 50,000	$ 200	2%	0	0%	0	0%	0	0%	0	0%	2,750	11%	0	11%	3,750	15%
50,000 to 100,000	700	3%	0	3%	0	0%	0	0%	0	0%	5,500	11%	$ 2,750	11%	7,500	15%
100,000 to 150,000	2,200	4%	$ 1,500	4%	0	0%	0	0%	0	0%	11,000	11%	8,250	11%	15,000	15%
150,000 to 200,000	4,200	5%	3,500	5%	0	5%	0	0%	0	0%	16,500	11%	13,750	11%	22,500	15%
200,000 to 250,000	6,700	6%	6,000	6%	$ 2,500	6%	0	0%	0	0%	22,000	11%	19,250	11%	30,000	15%
250,000 to 300,000	9,700	6%	9,000	6%	5,500	6%	0	6%	0	0%	27,500	11%	24,750	11%	37,500	15%
300,000 to 500,000	12,700	7%	12,000	7%	8,500	7%	$ 3,000	7%	0	0%	33,000	11%	30,250	11%	45,000	15%
500,000 to 700,000	26,700	8%	26,000	8%	22,500	8%	17,000	8%	0	0%	55,000	11%	52,250	11%	75,000	15%
700,000 to 900,000	42,700	9%	42,000	9%	38,500	9%	33,000	9%	0	0%	77,000	11%	74,250	11%	105,000	16%
900,000 to 1,100,000	60,700	10%	60,000	10%	56,500	10%	51,000	10%	0	0%	99,000	11%	96,250	11%	137,000	16%
1,100,000 to 1,400,000	80,700	11%	80,000	11%	76,500	11%	71,000	11%	0	0%	121,000	13%	118,250	13%	169,000	16%
1,400,000 to 1,700,000	113,700	12%	113,000	12%	109,500	12%	104,000	12%	0	0%	160,000	14%	157,250	14%	217,000	15%
1,700,000 to 2,200,000	149,700	13%	149,000	13%	145,500	13%	140,000	13%	0	0%	202,000	16%	199,250	16%	265,000	16%
2,200,000 to 2,700,000	214,700	14%	214,000	14%	210,500	14%	205,000	14%	0	0%	282,000	16%	279,250	16%	345,000	16%
2,700,000 to 3,200,000	284,700	15%	284,000	15%	280,500	15%	275,000	15%	0	0%	362,000	16%	359,250	16%	425,000	16%
3,200,000	359,700	16%	359,000	16%	355,500	16%	350,000	16%	0	0%	442,000	16%	439,250	16%	505,000	16%

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[1] $15,000 exempt. Tax schedule includes this exemption.

[2] $50,000 exempt effective July 1, 1985. Tax schedule includes this exemption.

[3] $150,000 exempt effective July 1, 1986. Tax schedule includes this exemption.

[4] $250,000 exempt effective July 1, 1987. Tax schedule includes this exemption.

[5] July 1, 1988 and thereafter . . . totally exempt.

[6] Less than $500, exempt; if $500 or more, no exemption.

[7] $25,000 exemption effective July 1, 1986 and thereafter.

[8] Less than $500 exempt; if $500 or more, no exemption.

The Act shall take effect on the first day of the first month next following enactment.

CORPORATION BUSINESS TAX

Excludes From Taxation Debt of a Banking Corporation to a Bank Holding Company of Which the Banking Corporation is a Subsidiary or to a Debt of a Banking Corporation to Another Banking Corporation With Respect to Certain Federal Funds Transactions When Both Banking Corporations are Subsidiaries of the Same Bank Holding Company—Chapter 468, P.L. 1985 (approved January 16, 1986)

This Act provides that in the case of banking corporations which have international banking facilities as defined in the Act, the net worth aggregate of values in **N.J.S.A.** 54:10A-4(d) shall be reduced by retained earnings of the international banking facility as defined in this Act. Retained earnings means the earnings accumulated over the life of such facility and shall not include the pro rata share of dividends paid and Federal taxes paid or payable during the tax year.

N.J.S.A. 54:10A-4(k)(2)(E)(v) provides that entire net income shall be determined in full to the extent it relates to a debt of a banking corporation to a bank holding company of which banking corporation is subsidiary, or to a debt of a banking corporation to another banking corporation with respect to certain federal funds transactions when both banking corporations are subsidiaries of the same bank holding company. A bank holding company is a corporation defined in 12 U.S.C. §1841.

N.J.S.A. 54:10A-4(k)(4) provides that there shall be allowed as a deduction from entire net income of a banking corporation, to the extent not deductible in determining Federal taxable income, the net income of an international banking facility determined as follows (N.J.S.A. 54:10A-4(k)(4)(A) et seq.:

"(A) The eligible net income of an international banking facility shall be the amount remaining after subtracting from the eligible gross income the eligible expenses.

(B) Eligible gross income shall be the gross income derived by an international banking facility, which shall include, but not be limited to, gross income derived from:

(i) Making, arranging for, placing or carrying loans to foreign persons, provided, however, that in the case of a foreign person which is an individual, or which is a foreign branch of a domestic corporation (other than a bank), or which is a foreign corporation or foreign partnership which is controlled, by one or more domestic corporations (other than banks), domestic partnerships or resident individuals, all the proceeds of the loan are for use outside of the United States;

(ii) Making or placing deposits with foreign persons which are banks or foreign branches of banks (including foreign subsidiaries) or foreign branches of the taxpayers or with other international banking facilities; or

(iii) Entering into foreign exchange trading or hedging transactions relating to any of the transactions described in this paragraph;

(iv) Such other activities of an international banking facility may, from time to time, be authorized to engage in.

(C) Applicable expenses shall be any expense or other deductions attributable, directly or indirectly, to the eligible gross income described in paragraph (B) of this subsection."

International banking facility is defined to mean, "a set of asset and liability accounts aggregated on the books and records of a depository institution, United States branch or agency of a foreign bank, or an Edge or Agreement Corporation that includes only international banking facility time deposits and international banking facility extensions of credit as such terms are defined in section 204.8(a)(2) and section 204.8(a)(3) of Regulation D of the board of governors of the Federal Reserve System, 12 CFR Part 204, effective December 3, 1981. In the event that the United States enacts a law, or the board of governors of the Federal Reserve System adopts a regulation which amends the present definition of international banking facility or such facilities' time deposits or extensions of credit, the Commissioner of banking shall forthwith adopt regulations defining such terms in the same manner as such terms are set forth in the laws of the United States or the regulations of the board of governors of the Federal Reserve System. The regulations of the Commissioner of banking shall thereafter provide the applicable definitions."

This act was effective immediately and is applicable with respect to accounting or privilege periods beginning on or after January 1, 1985.

GROSS INCOME TAX—HOMESTEAD TAX RELIEF ACT

Deduction For Property And For Rent Constituting Property Taxes And For A Refund Of Property Taxes For Persons Not Subject To The Gross Income Tax—Chapter 304, P.L. 1985 (approved August 25, 1985)

This Act known as the Homestead Tax Relief Act provides for a deduction from taxable income under the Gross Income Tax Act for certain property taxes and for rent constituting taxes and for a refund of a portion of certain property taxes for persons not subject to the gross income tax.

Each resident taxpayer under the New Jersey Gross Income Tax Act, **N.J.S.A.** 54A:1-1 et seq. is allowed a deduction from taxable income for property taxes paid on the taxpayer's homestead as defined in the act, as follows:

If taxable income is:	**The Deduction is the greater of actual property taxes paid or**
Not over $20,000.00	$3250.00
Over $20,000.00 but Not over $50,000.00	$2600.00
Over $50,000.00	$1857.00

A deduction for property taxes is allowed under the law in relation to the amount of the property taxes actually paid by or allocable to a resident taxpayer who is a qualified claimant in more than one homestead, but the aggregate amount of property taxes claimed shall not exceed the total of the proportionate amounts of property taxes assessed and levied against or allocable to each homestead for the portion of the taxable year for which the taxpayer occupied it as his principal residence.

Each resident taxpayer whose homestead is a residential rental property as defined in the act and who is entitled to a homestead credit for tenants pursuant to **N.J.S.A.** 54A:4-3 is allowed a deduction from taxable income for that portion of the rent constituting property taxes as defined in the law (18% of the rent paid during the taxable year) as follows:

If taxable income is:	**The Deduction is the greater of rent constituting property taxes, or:**
Not over $20,000.00	$1750.00
Over $20,000.00 but Not over $50,000.00	$1400.00
Over $50,000.00	$1000.00

If a taxpayer entitled to a deduction for property taxes either as an owner of the property or residential tenant has been a resident of this State for less than a full tax year, the amount of the property tax deduction shall be the amount of property tax or rent constituting property taxes paid by that taxpayer, notwithstanding the schedule of deduction above.

If a taxpayer entitled to a deduction for property taxes has been a resident of this State for the full tax year for which a deduction is claimed, but his homestead for any part of the tax year has been a residential rental property, the amount of the property tax deduction shall be the sum of the actual amount of property taxes paid and rent constituting property taxes, notwithstanding the schedules of deductions above.

If the deduction for property taxes or rent constituting property taxes reduces taxable income below zero, then the amount by which the deduction reduces taxable income below zero shall be considered an overpayment of tax and a refund on that amount shall be calculated by applying the tax rate for taxable income below $20,000 as provided in **N.J.S.A.** 54A:2-1 which is at 2%.

Any citizen and resident of this State, who has paid property taxes or whose homestead is a residential rental property and who is required to file a return under the New Jersey Gross Income Tax Act and who has claimed a credit for income taxes paid to other States and political subdivisions thereof pursuant to **N.J.S.A.** 54A:4-1 shall be entitled to a homestead tax refund as provided in section 8 of the Act. Section 8 provides that the amount of the homestead tax refund for property taxes actually paid on a homestead shall be $65.00. The amount of homestead tax refund for rent constituting property taxes shall be $35.00.

Any citizen and resident of this State who has paid property taxes on a homestead or whose homestead is a residential rental property who is not required to file a return under the New Jersey Gross Income Tax Act **N.J.S.A.** 54A:1-1 et seq. shall be entitled to claim a homestead tax refund as follows:

a) $65.00 for property taxes actually paid on a homestead, or

b) $35.00 for rent constituting property taxes.

Application for the homestead tax refund under this section in the law shall be made on or before April 15 annually for property taxes paid or rent constituting property taxes for the immediately preceeding calendar year.

The Act also amends the provisions for the tenants credit provided for in **N.J.S.A.** 54A:4-3 as follows: If the credit against the tax allowed reduces tax liability to zero, the remaining amount of credit, if any, shall be considered an overpayment of the tax and shall be refunded.

The act is effective immediately and is applicable to property taxes or rent constituting property taxes paid for tax years on or after January 1, 1985.

INSURANCE PREMIUMS TAX

No Taxation of Affiliates in Certain Cases—Chapter 294, P.L. 1985 (approved August 15, 1985)

This Act amends section 6 of P.L. 1945, c.132 (C.54:18A-6) to provide that a company to which section 2 (amount of tax of companies other than life insurance companies) of the act (C.54:18A-2) applies shall in no event be deemed to be an affiliate of a company to which section 3 (amount of tax of life insurance companies) of the act (C.54:18A-3) applies and provided, further, that as to any company licensed in this State prior to January 1, 1984, the taxable premiums of that company shall be calculated without regard to the premiums collected by an affiliate.

This act refers to affiliates as defined in the chapter entitled "Insurance Holding Company Systems," P.L. 1970, c.22 (C.17:27A-1, et seq.).

The act was effective immediately.

LITTER TAX

Tax On Litter-Generating Products To Take Effect April 21, 1986—Chapter 533, P.L. 1985 (approved January 21, 1986)

This Act known as the Clean Communities and Recycling Act establishes a state-wide anti-litter program, administered by the Department of Environmental Protection, and funded by a tax on the sale of litter-generating products imposed and collected by the Division of Taxation in the Department of the Treasury.

The tax takes effect on April 21, 1986 and will expire on December 31, 1989.

The Act imposes a tax of .03% (.0003) on gross receipts from sales of litter-generating products by manufacturers, distributors and wholesalers of litter-generating products. This levy is equivalent to a tax of $300 per $1 million of gross sales. Retailers of litter-generating producers will be subject to a tax of .0225% (.000225) on gross receipts from sales of litter-generating products; this is equivalent to $225.00 per $1 million of sales. Retailers with less then $250,000.00 in annual gross sales are exempt from tax. The tax is to be paid once a year beginning in March, 1987 and the tax expires on December 31, 1989. All revenues are to be deposited in a special Clean Communities Account in the Department of Treasury. The Department of Environmental Protection is to use 90% of the monies in the Clean Communities Account for grants to municipalities and counties for anti-litter programs.

The Act includes the following as litter-generating products: groceries, beer and malt beverages, cigarettes and tobacco products, cleaning agents and toiletries, distilled spirits, food for human or pet consumption, motor vehicle tires, newsprint and magazine paper stock, paper products and household paper, glass, metal, plastic or fiber containers when sold as such, nondrug drugstore sundry products, soft drinks, carbonated waters and wine. The Department of Environmental Protection is authorized to add to the list of litter-generating products after a public hearing on the proposed additions.

LOCAL PROPERTY TAX

Phasing In of Multiple Years' County Tax Rebates—Chapter 229, P.L. 1985 (approved July 11, 1985)

The Act provides for the phasing in of multiple year tax rebates due from a county to a municipality pursuant to R.S. 54:4-5.

It provides where a remission or rebate provided for in **N.J.S.A.** 54:4-5 is for more than one year, the county board of taxation shall phase in and distribute the remission or rebate in the annual amounts and over the same number of years for which the remission or rebate is awarded. A municipality to which a remission or rebate is to be paid shall not receive any remission or rebate in any year during the phase in period greater than the amount to which it was entitled in the corresponding year of its eligibility for the remission or rebate.

The Act is effective immediately.

Extends Deadline For Filing Post-Tax Year Income Statements For The $250.00 Senior Citizen's And Permanently And Totally Disabled Citizen's Property Tax Deduction For 1984 From February 1, 1985 to September 1, 1985—Chapter 265, P.L. 1985 (approved July 31, 1985)

This Act extends the deadline for filing post-tax year income statements for the $250.00 senior citizen's and permanently and totally disabled citizen's property tax deduction for tax year 1984 from February 1, 1985 to September 1, 1985. The filing of the post-tax year income statement is burdensome to many senior citizens and disabled citizens and many 1984 tax year claimants have missed the deadline and have been charged with a tax delinquency for the $250.00 amount. This Act gives those claimants until September 1, 1985 to file their income statements for 1984, demonstrating their eligibility for the 1984 property tax deduction.

Section 2 of the Act provides that the amount of reimbursement due to taxing districts from the State for these deductions, to be paid on November 1, 1985 for 1985 deductions which amount is reduced by the amount of 1984 disallowed deductions, shall not be reduced by the amount 1984 disallowed deductions that were disallowed only because the post-tax year income statement deadline of February 1, 1985 was missed.

This act is effective immediately and retroactive to February 1, 1985.

Permits Certain Nonprofit Corporations To Lease A Portion of A Building To A Profit-Making Organization And Retain Exemption For The Portion Occupied By The Nonprofit Corporation—Chapter 393, P.L. 1985 (approved December 20, 1985)

The Act amends R.S. 54:4-3.6 and permits nonprofit corporations organized for the moral and mental improvment of men, women and children to lease a portion of a building to profit-making organizations and retain the remaining portion for the nonprofit corporation. The portion that is leased to the profit making corporation shall be subject to local property taxation and the remaining portion retained by the nonprofit corporation shall be exempt from local taxation if used exclusively for the exempt nonprofit purpose.

The Act is effective immediately and is applicable to real property taxes levied or payable for the calendar year 1984 and thereafter.

Extends Local Tax Authorization Act To January 1, 1988—Chapter 496, P.L. 1985 (approved January 1, 1986)

This Act extends the Local Tax Authorization Act which permits certain municipalities to collect payroll taxes and taxes imposed with respect to parking services and alcoholic beverages to January 1, 1988.

This Act is effective immediately and shall be retroactive to December 31, 1985.

Date Change To March 1 For Filing of Senior Citizens' and Totally Disabled Persons' Post-Tax Statements For Property Tax Deduction—Chapter 505, P.L. 1985 (approved January 21, 1986)

This act changes the deadline date from February 1 to March 1 for senior citizens and totally disabled persons to file with the collector of the taxing district post-year statements in order to qualify for a property tax deduction. The collector may grant a reasonable extension of time for filing the statement to May 1 of the post-tax year, where it appears to the satisfaction of the collector that the failure to file by March 1 was due to illness or a medical problem which prevented timely filing of the statement.

The act takes effect on January 1 (January 1, 1987) next following enactment and shall apply to post-tax year statements filed after that date.

Two Year Moratorium on Newark Property Revaluation—Chapter 511, P.L. 1985 (approved January 21, 1986)

This act makes permissive the implementation of a revaluation of real property in cities of the first class with a population in excess of 300,000 for any tax year beginning or ending within nine months of the completion of the final report of the Property Tax Assessment Study Commission. The reporting date of the Property Tax Assessment Study Commission was extended to October 1, 1986 by SJR-76 (approved January 14, 1986). This act thus imposes a two year moratorium on implementing property revaluation in the City of Newark.

This act is effective immediately.

Veteran's Tax Deductions Available to Either Surviving Spouse—Chapter 515, P.L. 1985 (approved January 21, 1986)

This act provides that the veteran's deductions be available to either surviving spouse. Prior law provided it available to the surviving widow.

This Act is effective immediately and applies retroactively to January 1, 1976.

Reporting Date of the Property Tax Assessment Study Commission Extended to October 1, 1986—Chapter JR-10-Senate Joint Resolution No. 76 (approved January 14, 1986)

This joint resolution extends the reporting date of the Property Tax Assessment Study Commission, created by Joint Resolution No. 3 of 1983, to October 1, 1986. Currently, under Joint Resolution No. 4 of 1984, the commission would be required to report its findings on or before March 19, 1986.

This joint resolution is effective immediately.

MISCELLANEOUS

Solid Waste Management Act—Provides the Department of Environmental Protection with Authority to Assess Administrative Penalties—Chapter 483, P.L. 1985 (approved January 17, 1986)

This act amends the Solid Waste Management Act, P.L. 1970, c.39 (C.13:1E-1, et seq.) to provide the Department of Environmental Protection with authority to assess administrative penalties and thus streamline the process for collecting payments for violations.

The act is effective immediately.

Sanitary Landfill Closure and Rate Relief Fund Established Within the Department of Environmental Protection To Be Used For Grants And Loans To Local Governments And Owners or Operators of Those Facilities—Chapter 369, P.L. 1985 (approved November 12, 1985)

This Act makes technical changes in Section 3 of Chapter 368, P.L. 1985 (approved November 12, 1985). Chapter 368, P.L. 1985 established within the Department of Environmental Protection a "Sanitary Landfill Closure and Rate Relief Fund" which is capitalized with a $8 million General Fund Appropriation. Generally, all monies within the fund are to be used for grants and loans to (1) local governments for defraying those portions of increase in solid waste disposal fees which are specifically allocated by the New Jersey Board of Public Utilities (BPU) for future closure costs of operational sanitary landfill facilities, and (2) owners or operators of those facilities for financing the closure of landfills which have already reached capacity and have been closed.

Specifically, the monies in the Sanitary Landfill Closure and Rate Relief Fund would be dedicated for "eligible" closure projects and could only be expended in accordance with project-specific appropriations thereof of the Legislature. Any acts appropriating monies from the fund would be required to specify the particular projects to be funded and the terms and conditions of each grant or loan.

The Department of Environmental Protection would be required to annually provide the Legislature with a recommended project priority list for the awarding of grants and loans from the fund for eligible landfill closure projects. The list, which would be subject to variation by Legislature, would also include the recommended terms and conditions for all grants and loans.

The grant-loan program established in the Act for the closure of sanitary landfills is a component of the ten-bill "compromise" package recently passed by the Legislature for implementation of the New Jersey Environmental Trust program recommended by the governor in his 1985 State-of-the-State message. The trust program will provide more local governments with loan-interest financing for their landfill closure, resource recovery and wastewater treatment projects on a much faster and cheaper basis than local governments could finance independently through the open public credit markets. This program seeks to accomplish real and meaning property tax and user-free relief for local citizenry.

Chapter 369, P.L. 1985 became effective on the enactment into law of Chapter 368, P.L. 1985 which was approved on November 12, 1985.

MOTOR FUELS TAX

Exempts Interstate Commuter Bus Routes From ½ Cent Per Mile Excise Tax and Private and Regular Commuter Bus Service From Tax On Motor Fuels—Chapter 207, P.L. 1985 (approved June 27, 1986)

This Act exempts interstate commuter bus routes from the ½ cents per mile excise tax and exempts private motor carriers operating both regular commuter bus services and charter service from the tax on motor fuels.

This Act would make bus carriers operating regular route commuter bus service eligible for motor fuels tax reimbursement. The Act would also authorize tax reimbursement with respect to charter or special bus service based upon the percentage of total mileage for which the operator is eligible for reimbursement under R.S. 54:32-66 with respect to excise taxes payable under R.S. 48:4-20 or motor fuels use taxes payable under 54:39A-1 et seq.

The Act becomes effective 60 days following enactment.

Makes Diversion Of Non-Taxable No. 2 Heating Oil for Diesel Fuel, A Crime Of The Fourth Degree—Chapter 340, P.L. 1985 (approved October 18, 1985)

This act amends R.S. 54:39-64 by making the diversion of #2 heating oil to diesel use without payment of tax a crime of the fourth degree in certain cases.

This act provides that any person who knowingly makes any false statement or conceals any material fact in the monthly report required in subsection (b), of the Act by holders of special license B shall be guilty of a crime of the fourth degree.

It also provides that any person who knowingly fails to file the report requested by subsection (b) of holders of special license B or who knowingly fails to pay the motor fuels tax required in subsection (b), when the amount of payable tax thereby avoided is $400.00 or more is guilty of a crime of the fourth degree.

The act also amends R.S. to make the penalties for motor fuels tax evasion conform with those provided by the New Jersey Code of Criminal Justice.

The Act is effective immediately.

PUBLIC UTILITY GROSS RECEIPTS TAX

Exempts From Public Utility Gross Receipts Tax—Sale of Natural Gas to Cogenerator—Chapter 359, P.L. 1985 (approved, November 12, 1985)

This Act exempts from the tax imposed on the gross receipts of public utilities pursuant to P.L. 1940, c.5 (C.54:30A-50) any receipts for the sale of natural gas to a cogenerator and separately metered for use in a cogeneration facility.

This Act will reduce the cost of natural gas to cogenerators and will serve as an incentive to the development of cogenerations in New Jersey.

This Act is effective immediately.

RECYCLING ACT

Repeal of Tax Reduction For Solid Waste Recycling Tax Scheduled For January 1, 1986—Chapter 346, P.L. 1985 (approved October 31, 1985)

This new amendatory act effective immediately but retroactive to January 1, 1985 repeals the rate reduction for the Solid Waste Recycling Tax which under Chapter 278, P.L. 1981 (approved September 9, 1981) was to become effective on January 1, 1986.

Therefore, under the provisions of this new act, the Solid Waste Recycling Tax will remain at the current $0.12 per cubic yard rate.

The Solid Waste Recycling Tax is one of five taxes imposed on the owners and operators of sanitary landfill facilities upon the acceptance of solid waste for disposal.

This act is effective immediately but is retroactive to January 1, 1985.

SALES AND USE TAX ACT

Exempts From Sales Tax Service By New Jersey Companies From July 1, 1966 to April 5, 1977 On Tangible Personal Property Delivered Out of State—Chapter 208, P.L. 1985 (approved June 27, 1985)

This Act exempts from the sales tax services provided by New Jersey companies from July 1, 1966 to April 5, 1977 on tangible personal property delivered out of state. During part of this period, the Division of Taxation asserted that the tax was due on such transactions, contrary to the Legislature's original intent. This Act assures that the interpretation of the Sales and Use Tax Act will be consistent with the intent of the Legislature at the time the act was passed. Without this exemption, New Jersey businesses which performed services for out-of-state customers, and which were assessed a sales tax deficiency, years after the completion of the transaction giving rise to the deficiency, incur a loss because they are unable to go back and collect from their customers after the fact. This Act will not disturb sales taxes actually collected or paid on transactions completed between July 1, 1966 and April 5, 1977.

This Act is effective immediately.

Exempts From Sales Tax The Sale of Machinery For Cogeneration—Chapter 266, P.L. 1985 (approved August 2, 1985)

This Act exempts from sales tax sales of machinery, apparatus, equipment, building materials, or structures or portions thereof, used directly and primarily for cogeneration in a cogeneration facility. As used in the subsection, "cogeneration facility" means a facility the primary purpose of which is the sequential production of electricity and steam or other forms of useful energy which are used for industrial or commercial heating or cooling purposes and which is designated by the Federal Energy Regulatory Commission, or its successor, as a "qualifying facility" pursuant to the provisions of the "Public Utility Regulatory Policies Act of 1978," Pub. L. 98-617.

The Act takes effect immediately.

Machinery And Equipment Exemption for Newspaper Publication Extended To Same Machinery Used for Printing of Books, Periodicals, and General Commercial Printing—Chapter 440, P.L. 1985 (approved January 13, 1986)

This act amends section 41 of P.L. 1980 c.105 (C.54:32B-8.29) to extend the sales and use tax exemption currently applied to production machinery and equipment used in the publication of newspapers to include the same machinery used in the production of tangible personal property for sales by persons engaged in the business of commercial printing, periodicals, books, manifold business form, greeting card or miscellaneous publishing and typesetting, photoengraving, electrotyping and stereotyping and lithographic platemaking.

This act is effective on the first day of the second month following enactment.

URBAN ENTERPRISE ZONE ACT

Amendment Permits An Area Defined By A Contiguous Border Within One Qualifying Municipality or Within Two Or More Contiguous Qualifying

Municipalities To Be Eligible For Designation As A Zone—Chapter 391, P.L. 1985 (approved December 20, 1985)

This Act amends Section 10 of P.L. 1983, c.303 (C.52:27H-69) to permit an area defined by a contiguous border within one qualifying municipality or within two or more continuous qualifying municipalities to be eligible for designation as a zone.

Eligible zones having areas defined by a continuous border within two or more municipalities shall be limited to one located in the ten southernmost counties of the State.

Current law limits an eligible zone to one with a continuous border that extends through one qualifying municipality.

The Act is effective immediately.

Blighted Area Defined to Include Section of Municipality Designated as an Enterprise Zone—Chapter 435, P.L. 1985 (approved January 13, 1986)

This Act amends section 6 of P.L. 1961, c.40 and section 6 of P.L. 1965, c.95 to include in the definition of a blighted area any section of a municipality which has been designated as an enterprise zone pursuant to the New Jersey Urban Enterprise Zones Act, P.L. 1983, c.303 (C.52:27H-60 et seq.).

This Act is effective immediately.

COURT DECISIONS

BUSINESS PERSONAL PROPERTY TAX

Refund Claim Filed Beyond Two Year Statutory Period Denied—Pantasote, Inc. v. Director, Division of Taxation 8 **N.J. Tax** 160 (Tax Court of New Jersey—September 30, 1985)

The Tax Court held that plaintiff's refund claim for 1980 and 1981 Business Personal Property taxes was barred because the claim was submitted beyond the two years' statutory limitation period. Both the State Tax Uniform Procedure Law which governs, provides at **N.J.S.A.** 54:49-12, and the promulgated Business Personal Property rule provides at **N.J.A.C.** 18:9-5.13 that a B.P.P. tax refund claim must be filed within two years after the payment of any original or additional tax assessed against the taxpayer.

The taxpayer was under audit for the B.P.P. tax for the tax years 1978 through 1982 and for Sales and Use taxes from October 1, 1979 through December 31, 1982. In 1977, the New Jersey Business Personal Property Tax Act, **N.J.S.A.** 54:11A-1 et seq. was amended to exempt machinery and equipment acquired on or after January 1, 1977 from the B.P.P. tax. On January 8, 1980 taxpayer completed a reorganization which merged the former operating corporation into a division of the taxpayer.

As a result of the audit taxpayer's additional B.P.P. tax assessments for 1978 and 1979 were offset by B.P.P. tax overpayments for 1982 and 1983. A Sales tax assessment was offset by the balance of the 1983 B.P.P. tax overpayment. This left a balance of $11,517.44 plus interest due for Sales and Use tax liability. Taxpayer was also given notice that B.P.P. taxes for 1980 and 1981 could not be refunded because of the two year statute of limitations. On January 25, 1984 taxpayer submitted refund claims for B.P.P. taxes paid in 1980 and 1981. And on April 6, 1984 taxpayer commenced this court action.

The court held that statutory filing deadlines pertaining to tax matters are jurisdictional and if not complied with, an otherwise eligible taxpayer waives his entitlement to any refund. Since the taxpayer filed its 1980 and 1981 B.P.P. refund claims more than two years after the dates of the original payments, the taxpayer is not entitled to any refund.

It was also held that the fact the taxpayer had executed a consent form pursuant to **N.J.S.A.** 54:11A-12(b) to extend the period for an additional assessment would not extend the period for filing a claim for refund. The fact that the legislature provided, under the Sales and Use Tax Act **N.J.S.A.** 54:32B-1 et seq. and the Gross Income Tax Act, **N.J.S.A.** 54A:9-1 et seq., that a consent extending an assessment period also extends the refund claim period is not relevant. The Legislature was aware of these provisions in the above Acts and if it wanted the same provision for B.P.P. taxes it would have incorporated them in the statute.

The court further held that in order to have the barred B.P.P. taxes offset against the taxpayer's Sales and Use tax liability, it must be shown that both taxes arose out of some feature of the same transaction. The B.P.P. tax and the Sales and Use Tax are wholly different taxes arising out of different circumstances. The business personal property on which the B.P.P. tax was based was not in any manner affected by nor did it create any impact on taxpayer's Sales and Use tax liabilities. Thus there is no transactional nexus to support the claim of recoupment.

In addition there is no basis to support the recoupment contention by claiming that the transactional nexus was satisfied by the consent form which was executed by the taxpayer.

Judgment was entered dismissing taxpayer's complaint.

CORPORATION BUSINESS TAX

In Computing Entire Net Income For CBT Tax Purposes A Taxpayer May Deduct The Federal Windfall Profits Tax—Amerada Hess Corporation, et al v. Director, Division of Taxation (App. Div., 1986) 505 A.2d 186, __ N.J. Super. __. Petition for Certification to the New Jersey Supreme Court has been filed by the Director, Division of Taxation and was granted on June 3, 1986.

The Appellate Division of the Superior Court reversed the Tax Court whose opinion is reported at 7 **N.J. Tax** 51 (Tax Ct. 1984) and held that in computing entire net income for New Jersey corporation business tax purposes, the taxpayers-plaintiffs may deduct any taxes paid or accrued to the federal government under the Crude Oil Windfall Profits Tax Act of 1980. It was held that the add-back provisions pursuant to **N.J.S.A.** 54:10A-4(k)(2)(C) for taxes paid to the United States on or measured by profits or income does not apply.

It was held that the issue begins with the rule that when interpretation for a taxing provision is in doubt, and there is no legislative history that dispels that doubt, the court should construe the statute in favor of the taxpayer. The court said that the statute at **N.J.S.A.** 54:10A-4(k) specifies that entire net income "shall be deemed prima facie to be equal in amount to the taxable income, before net operating loss deduction and special deductions, which the taxpayer is required to report to the United States Treasury Department for the purpose of computing its federal income tax. . ." For purposes of federal income taxation the Windfall Profits Tax is declared a deductible expense, like state and local taxes, 26 **U.S.C.A.** §164(a)(5), rather than as one of the nondeductible taxes enumerated at 26 **U.S.C.A.** §275, typically federal income, excess profits and penalty excise taxes. The Windfall Profits Tax is a deductible business expense under the federal income tax.

The Appellate Division further stated that the purpose of the CBT add-back provision is to preserve undiluted for the state taxation the same tax base upon which federal income taxes were computed. Thus, it should not be read to include legitimate business expenses so as to create tax liabilities in spite of overall losses. This is in accord with the philosophy implicit in the Report of the New Jersey Tax Policy Committee; **Non-Property Taxes in a Fair and Equitable Tax System** (1972). This committee was appointed by Governor Cahill in 1970.

The Appellate Division concluded that the Windfall Profits Tax was not a tax on or measured by profits or income within the meaning of the add-back provisions of **N.J.S.A.** 54:10A-4(k)(2)(C).

Judgement was entered reversing the Tax Court.

Equity Method of Accounting Used by Taxpayer On Its "Books" Upheld In Valuation of Parent Corporation's Investment In Its Wholly Owned Subsidiaries—Bristol-Myers Corporation v. Taxation Division Director 8 **N.J. Tax** 133 (Tax Court of New Jersey—January 21, 1986)

The Tax Court affirmed the determination of the Director of the Division of Taxation using the equity method of accounting with respect to the plaintiff's investment in its wholly-owned subsidiaries for purposes of measuring its net worth tax liability for the tax years 1976 and 1977. The court held that the statute at **N.J.S.A.** 54:10A-4(d) requires the defendant to value taxpayer's assets for net worth purposes as disclosed by the books of the corporation. The 1968 amendment to the statute precludes the defendant from going outside the corporation's books to determine its investment in the capital stock of subsidiaries. Here, where the plaintiff's books included the retained earnings of the subsidiaries they reflected equity values and the use of the equity method of accounting. The statute does not direct that the defendant apply either the cost or equity method of accounting. The statute requires that the defendant reflect the figure on the corporate books relating to subsidiaries and determine the net worth of subsidiary investments in accordance with sound accounting principles. The use of the equity method of accounting is based upon sound accounting principles.

The Director has since 1968 utilized both the cost and equity methods of accounting in the valuation of subsidiary investments depending, in each individual instance, on what was revealed by the books of the particular corporation. It is a well settled principle that an administrative construction of a statute with which the Legislature has not interfered over a period of time is proof that the administrative interpretation conforms with legislative intent and thus is accorded great weight. Moreover, the agency's interpretation of the operative law is entitled to prevail so long as it is not plainly unreasonable.

Both the cost and equity methods of accounting are generally accepted sound accounting principles. The Director is bound by **N.J.S.A.** 54:10A-4(d) to ascertain the value of the parent's subsidiary investment as reflected on the books of the parent corporation which in this case is by use of the equity method of accounting.

The court also concluded that the Director's administrative policy was not equivalent to rule-making and did not require the adoption of a rule or regulation.

The Tax Court directed that a judgment be entered affirming the Director's determination for the tax years 1976 and 1977 using the equity method of accounting in determining the valuation of plaintiff's investment in its wholly-owned subsidiaries for net worth purposes.

Note: Subsequent to the taxable periods involved in this case the Legislature enacted a phased out repeal of the net worth tax provisions of the corporation business tax. P.L. 1982 c.55 (approved June 30, 1982).

Constitutionality of Provisions Requiring Add-Back To Net Worth of Indebtedness Owed By Wholly Owned Subsidiary to Parent Corporation Upheld—And Provision Which Prohibits Exclusion From Net Income of 90% of The Interest Paid on Such Indebtedness—GATX Terminals Corp. v. Director, Division of Taxation 7 **N.J. Tax** 659 (App. Div. 1985)—Petition for certification to the New Jersey Supreme Court was denied. 102 **N.J.** 337 (October 3, 1985)

The Appellate Division affirmed the Tax Court in its opinion reported at 5 N.J. Tax 90 (Tax Ct. 1982) which had upheld a deficiency tax assessment against plaintiff, a wholly owned subsidiary, for an indebtedness owed to its parent corporation for the tax year 1976. The court upheld the constitutionality of the provisions in issue which are **N.J.S.A.** 54:10A-4(d)(5) (since deleted by P.L. 1982 c.55 §1 effective for accounting or privilege periods beginning on or after July 1, 1984), which for the tax year in question required inclusion in the calculation of net worth of "the amount of all indebtedness owing directly or indirectly to holders of 10% or more" of the corporation's stock, and its companion provision **N.J.S.A.** 54:10A-4(k)(2)(E), which prohibits exclusion from the calculation of net income of 90% of the interest paid on such indebtedness.

The court noted that the New Jersey Supreme Court in **Fedders Financial Corp. v. Taxation Div. Dir.** 96 N.J. 376 (1984) and **Mobay Chemical Corp. v. Taxation Div. Dir.** 96 N.J. 407 (1984) confirmed the validity of the provisions challenged so long as the indebtedness in question is owed by the taxpayer (as in this case) to his parent rather than to an affiliate with whom it shares common ownership.

The Appellate Division remanded this case back to the Tax Court for consideration of the taxpayer's post-judgment motion claiming error in the Director's deficiency calculation. Plaintiff, taxpayer, claimed it was entitled for the tax year in question to have its net income reduced by its allocable but unallocated share of general and administrative expenses paid by its parent.

The judgment of the Tax Court upholding the deficiency determination was affirmed. However, the Appellate Division remanded the taxpayer's post-judgment motion for determination by the Tax Court.

Genway Corp. v. Director, Div. of Taxation 8 **N.J. Tax** 198 (Tax Court, March 25, 1986)

Genway Corporation, a Delaware corporation doing business in New Jersey, is engaged in leasing motor vehicles to retail automobile dealers and to the public. It financed its vehicles through GMAC, a General Motors Corp. subsidiary and several banks. Genway encountered financial problems, and as part of a reorganization transferred 20% of its stock to GMAC in return for cancellation of debts of $371 million. GMAC put all of plaintiff's stock into an irrevocable voting trust. A bank and two individuals were trustees. There were no other parties to the trust. The trustees had no right to sell the stock, receive dividends or to vote on changes in the status of Genway. GMAC retained all of these rights. Genway was indebted to GMAC for between fifty and one hundred million dollars during 1975, 1976 and 1977 and paid interest to GMAC of $5.7 to $6.3 million. The Director imposed an add-back of the indebtedness to net worth under **N.J.S.A.** 54:10A-4(d) and denied deduction of 90% of the interest under **N.J.S.A.** 54:10A-4(k)(2)(E). Genway argued that the trustees of the voting trust were holders of the stock, not Genway, and appealed to the Tax Court from a contrary decision of the Director. The Tax Court held that a voting trust, and particularly one such as this, where there were no other parties to the trust, constitutes a principal-agency relationship. There must be two or more stockholders to constitute a voting trust. Genway was the principal in the agency relationship and, thus, must be treated as the holder of the stock. The Court also held that an exemption for bonds or other indebtedness arising from a reorganization did not apply since there were no bonds issued. The assessments of approximately $80,000 were affirmed by the Tax Court.

U.S. Supreme Court Refuses To Review New Jersey Franchise Tax Case—Silent Hoist & Crane Co. Inc. v. Director, Division of Taxation (United States Supreme Court 54 L.W. 3343, November 18, 1985)

The U.S. Supreme Court refused to review a decision of the New Jersey Supreme Court reported at 100 **N.J.** 1 (1985) which held that the investment and sales income of a New York corporation doing business in New Jersey were part of unitary business and had to be included in its tax base for the tax years 1971-1974 for purposes of taxation under the New Jersey Corporation Business Tax Act.

Silent Hoist & Crane Company, Inc. is a New York corporation with its principal place of business and manufacturing plant in Brooklyn, New York. For the tax years 1971-1974, the company manufactured material-handling machinery and sold the machinery in New Jersey and elsewhere. Its New Jersey sales for those years comprised almost 13% of its total sales. It also derived investment income and rental income from two parcels of commercial property that it owned in New Jersey. Its president and principal manager of the corporation, Eric Wunsch, made all the major corporate decisions regarding manufacturing, real estate and investment.

When Silent Hoist filed its New Jersey corporation business tax returns for tax years 1971-1974, it reported only its income from its New Jersey real estate operations. The New Jersey Division of Taxation increased Silent Hoist's entire net income tax base to include its sales and investment income.

The New Jersey Supreme Court held that Silent Hoist conducts its business as a "unitary business." Hence, the tax assessment reflects the value of the franchise fairly apportioned to New Jersey and thus does not offend the Due Process or Commerce Clauses of the United States Constitution.

Loan From Parent Company To Subsidiary Company Is Equity Capital And Must Be Included In Net Worth And Is Not Entitled To A Deduction From 90% of The Interest On The Indebtedness—Stinnes Interoil, Inc. v. Director, Division of Taxation 7 N.J. Tax 473 (Tax Court of New Jersey—July 16, 1985)

The Tax Court affirmed the tax assessment imposed by the Director of the Division of Taxation against the plaintiff for the tax year 1980 and held that the taxpayer was not entitled to deduct 90% of the interest on an indebtedness to its parent company and to exclude from its net worth the amount of a loan to its parent company. The parent company, Stinnes Corporation, through the use of bookkeeping entries made it appear that it was the mere conduit or grantor of the loan and the actual loan from the lending institution was made to the taxpayer, the subsidiary company and that the interest payments were made by the subsidiary to the lending institution.

The court distinguished the cases of **Fedders Financial Corp v. Taxation Div. Director**, 96 NJ 376 (1984) and **Mobay Chemical Corp v. Taxation, Div. Director**, 96 NJ 407 (1984). Both cases dealt with the question of whether a debt to an affiliated corporation constitutes an indebtedness owing directly or indirectly to a 10% shareholder. The **Fedders** case dealt with a loan to a parent from a wholly-owned subsidiary while **Mobay** dealt with a debt between two sister corporations who had a common parent. The cases are distinguishable on their facts, the instant case being an alleged loan from a parent to a subsidiary.

After reviewing the relevant case law, and the various interpretations of the scope of the statute, the court found that loans from a parent to a wholly-owned subsidiary are irrebutably presumed as a matter of law to be direct loans from a 10% stockholder and thus includable in net worth. Thus the loans were includable in net worth under **N.J.S.A.** 54:10A-4(d)(5)* as indebtedness owed directly or indirectly to holders of 10% or more of the aggregate outstanding shares of capital stock of all classes. Pursuant to **N.J.S.A.** 54:10A-4(k) the taxpayer was likewise denied a deduction for 90% of the interest on that indebtedness.

Judgment was entered affirming the determination of the Director of the Division of Taxation.

Note: The provisions in **N.J.S.A.** 54:10A-4(d) requiring the inclusion in net worth of indebtedness owed directly or indirectly to holders of 10% or more of the corporation's outstanding shares of capital stock was repealed by Chapter 55 P.L. 1982 (approved June 30, 1982) effective with respect to accounting or privilege periods beginning on or after July 1, 1984.

Financial Business Corporation Entitled To Deduct 100% of Interest Expense of Indebtedness To An Affiliated Corporation Even Though Its Financial Business Is Not Conducted In New Jersey—Suburban Coastal Corp. v. Director, Division of Taxation (App. Div. 1986) (unreported)

The Appellate Division affirmed the Tax Court, in part and reversed in part, whose opinion is reported at 7 N.J. Tax 339 (Tax Court of New Jersey—March 19, 1985) which set aside an assessment of taxes, penalty and interest imposed against the plaintiff corporation by the Director of the Division of Taxation for the fiscal years ending June 30, 1978, 1979 and 1980. It held in part that a financial business corporation is entitled to deduct 100% of interest expenses relating to its indebtedness to an affiliated corporation in accordance with **N.J.S.A.** 54:10A-4(d) and 4(k)(2)(E)(iii) and that the statute does not require it to conduct its financial business in New Jersey.

The Appellate Division reversed in part the Tax Court and held that the Tax Court improperly assessed the State, interest on the money to be rebated to the plaintiff corporation. It said that interest is not recoverable on a refund of an excess tax payment unless provided for by statute. The Corporation Business Tax Act makes no provision for the payment of interest to taxpayers on tax refunds.

The Appellate Division also ordered the Director of the Division of Taxation to make an immediate refund of the taxes at issue.

Suburban Coastal Corp., a New Jersey corporation, is a wholly owned subsidiary of Suburban Savings and Loan Association, a New Jersey chartered banking institution. Suburban does not originate mortgages on land located in New Jersey. It does, however, purchase mortgages on New Jersey residential properties from Suburban Savings and Loan Association. It packages these mortgages which it then sells to federal agencies and other investors.

Prior to 1975, a corporation was taxed under the Financial Business Tax Law when it met both its coverage and definitional requirements under **N.J.S.A.** 54:10B-2(b). Corporations meeting the definitional requirements of **N.J.S.A.** 54:10B-2(b) but not conducting their financial business in New Jersey were not covered under the Financial Business Tax Law. In 1975 the word corporation was eliminated from the Financial Business Tax Law, thereby subjecting financial business corporations to the Corporation Business Tax Act, **N.J.S.A.** 54:10A-1 et seq. The Corporation Business Tax Act was simultaneously amended to entitle financial business corporations to deduct 100% of the interest expenses to an affiliate corporation. **N.J.S.A.** 54:10A-4(k)(2)(E)(iii). For purposes of this section, financial business corporations were defined in **N.J.S.A.** 54:10A-4(m), that definition coming substantially from the Financial Business Law **N.J.S.A.** 54:10B-2.

The Appellate Division held that the plain, clear and unambiguous language of the 1975 enactment is that all financial business corporations, whether they do business in, from or just maintain offices in this State are entitled to deduct from their tax base, i.e. entire net income, interest on debts owed to affiliate corporations as provided in **N.J.S.A.** 54:10A-4(k)(2)(E)(iii).

The Appellate Division thus affirmed the Tax Court decision relating to the statutory construction, reversed the Tax Court order requiring the payment of interest on the tax refund and ordered the immediate payment of the tax refund of the interest expense to plaintiff-corporation.

Domestic Corporation With No Regular Place of Business Outside of New Jersey Is Not Entitled To Allocate Under The Provisions of N.J.S.A. 54:10A-6—Syncsort Incorporated v. Taxation Div., Director ____ N.J. Tax ____ (Tax Court of New Jersey—December 13, 1985)

The Tax Court dismissed the plaintiff's complaint and upheld an assessment of the corporation business tax against the plaintiff imposed by the Director of the Division of Taxation. It was held that a domestic corporation with no regular place of business outside of New Jersey was not entitled to allocate under the provisions of **N.J.S.A.** 54:10A-6. Taxpayer sought to allocate its income from its wholly owned subsidiaries using an allocation formula based upon a ratio of all salaries and receipts by taxpayer in New Jersey as compared with the total combined salaries and receipts of taxpayer and its subsidiaries. Further, it was held that this New Jersey corporation and its foreign subsidiaries are not a unitary business.

Taxpayer was incorporated in New Jersey and is in the business of developing and marketing computer software. It organized three wholly owned foreign subsidiaries in England, West Germany and the Netherlands, respectively, in order to sell its software products in Europe. Generally, after taxpayer develops the computer software, it supplies the European subsidiaries with computer tape containing a software product along with manuals and literature pertaining to the product. The subsidiaries then market the software in Europe through displays, advertising and personal contacts with the business.

The financial arrangement between taxpayer and its foreign subsidiaries involves a licensing fee percentage arrangement. Taxpayer provides the computer software programs to its subsidiaries in return for a percentage of the licensing fees obtained by them from those customers in Europe who utilize taxpayer's software.

The Tax Court said that in computing its CBT liability a corporation is permitted to allocate its net worth and net income if it maintains a regular place of business outside New Jersey, **N.J.S.A.** 54:10A-6. A "regular place of business" has been defined to mean "any bona fide office (other than a statutory office), factory, warehouse or other space of the taxpayer which is regularly maintained, occupied and used by the taxpayer in carrying on its business and in which one or more regular employees are in attendance." **N.J.A.C.** 18:7-7.2(a).

Here, all activities in Europe were those of the foreign subsidiaries. The business offices were designated as those of the subsidiaries; the offices were being used by the subsidiaries for their purposes and the offices were being operated by subsidiary employees. While taxpayer and subsidiaries had individuals who served as directors and officers of both taxpayer and its subsidiaries, those individuals were not regular employees of the taxpayer in attendance at the subsidiaries' offices. While the facts show that top management traveled to the subsidiaries' offices on occasion and was in frequent telephone contact, those activities did not qualify top management as being in attendance at the offices of the subsidiaries. Thus, the court concluded that the offices of the foreign subsidiaries did not qualify as out-of-state places of business of the taxpayer.

The Tax Court also held that the unitary business principle does not apply. Corporations are considered unitary business enterprises and are taxed under the CBT where they have functional integration, centralization of management and economics of scale. The New Jersey C.B.T. Act does not provide for a unitary treatment of domestic corporations. The unitary business principle is utilized in situations where a multi-state or multi-national parent corporation, incorporated outside the taxing state, is transacting business within the taxing state. Since the taxpayer is a domestic corporation, the unitary business principle is inapplicable under New Jersey law.

The Tax Court also found that the denial of the right for plaintiff to allocate (apportion) did not violate the due process and commerce clauses of the United States Constitution.

Judgment was thus entered dismissing the taxpayer's complaint and affirming the assessment for corporation business taxes for the tax year 1980 imposed by the Director of the Division of Taxation.

Sufficient Business Activities in New Jersey Found For Foreign Corporation To Be Subject to CBT-Thomson-Leeds Co., Inc. v. Taxation Division Director, 8 **N.J. Tax** 24 (Tax Court of New Jersey—December 5, 1985)

The Tax Court affirmed the determination of the Director of the Division of Taxation that the plaintiff, a Delaware corporation, with its principal office in New York City, had sufficient business activities in New Jersey to require it to file corporation tax returns under the Corporation Business Tax Act **N.J.S.A.** 54:10A-1 et seq. during the disputed period of August 1, 1981 to March 31, 1983.

Plaintiff is engaged nationwide in the business of designing and selling custom-ordered advertising displays that promote consumer products. Although it does not manufacture any of the displays, it does subcontract with a variety of independent component manufacturers and suppliers, some of which are located in New Jersey, to produce its unique displays according to individual clients' specifications. It derives its revenues from the sale of these displays which are utilized at the point of purchase. Plaintiff has no offices, property or employees based in New Jersey, nor does it contact any local media advertising its services. It does however, send brochures to present and prospective clients in and outside New Jersey and it does advertise in national trade journals.

It does employ three New York based sales representatives who initiate and maintain a continuous relationship with potential customers in New Jersey and elsewhere.

Although the plaintiff has no offices in this State, and the central headquarters and control of the corporation are located in New York City, the plaintiff does employ the use of sales personnel in New Jersey. The plaintiff was a foreign corporation "doing business" in New Jersey under the rule **N.J.A.C.** 18:7-1.9(b). The determination of whether the plaintiff meets the regulatory requirements of doing business within this state is based upon a close scrutiny of all the facts of the case, taken as a whole. The determination is based not on the absence of factors found in prior judicial decisions, but rather on the presence of unique contacts that distinguish the instant case and indicate a taxable presence.

In the present case the court found there was ongoing client contacts with New Jersey companies and that the plaintiff had an extensive business presence in New Jersey which went beyond mere solicitation and thus constituted sufficient nexus to evidence the doing of business in New Jersey to subject plaintiff to the CBT tax.

The Tax Court also found that the nature and extent of plaintiff's instate business activities and the continuous promotion of the company's services by its three sales representatives was evidence of sufficient minimum contacts for constitutional taxation permissibility under the due process clauses of the United States Constitution. There was more than the economic presence in this State or the taking advantage of the State's economic environment to permit the exercise of the State's taxing power under the due process context. It is evident that plaintiff's activities in New Jersey adequately establish a relationship between the plaintiff and this State that render the requirement of filing a corporate business tax return constitutional.

A judgment was thus entered affirming the Director's determination that plaintiff corporation was subject to the Corporation Business Tax Act.

A Wholly-Owned Subsidiary Must Include Indebtedness Owed By It To Its Parent Corporation As Part of Its Net Worth In Computing Its Franchise Tax Liability—Toys "R" Us Inc. v. Taxation Division Director 8 **N.J. Tax** 51 (Tax Court of New Jersey—December 10, 1985)

The Tax Court affirmed a tax assessment imposed by the Director to the Division of Taxation against the plaintiff and held that a wholly-owned subsidiary must include indebtedness owed by it to its parent corporation as part of its net worth in computing its franchise tax liability for the tax years 1974 and 1975 pursuant to **N.J.S.A.** 54:10A-4(d)(5).

Plaintiff's predecessor, **Toys "R" Us-NJ**, a toy supermarket business, was incorporated in New Jersey in May 1970. During the disputed two years 1974 and 1975, it was a wholly-owned subsidiary of interstate, a holding company incorporated in Delaware with its principal offices in New York City. Interstate's normal operating procedure was to borrow funds from outside sources for an intercompany account from which it would distribute cash advance to the subsidiaries as needed, and debit the subsidiary's account accordingly. Conversely, as a subsidiary accumulated excess profits not required for ordinary business operations, it would remit these excess monies to Interstate and receive a credit on its intercompany account.

Due to overexpansion of its discount stores in the 1960's, Interstate incurred substantial business losses and was in 1974 ordered into a Chapter X reorganization under the Federal Bankruptcy Act. Two trustees were appointed to continue normal business operations. To insure that the excess cash proceeds from the successful Toys-NJ division would not be depleted or siphoned off to keep the other subsidiaries and Interstate financially solvent, the trustees in bankruptcy on June 26, 1974 were by order of the Federal District Court prohibited to transfer any funds from Toys-NJ to Interstate or to transfer any funds from any of the affiliated companies to Interstate with the exception of a $75,000 direct monthly payment to the parent company for administrative expenses.

It is undisputed that Toys-NJ was a wholly-owned subsidiary of Interstate and thus met the requirement of the "10% or more" shareholder provision under **N.J.S.A.** 54:10A-4(d)(5).

The Court held that although the impetus of **N.J.S.A.** 54:10-4(d)(5) which requires the inclusion in net worth the amount of all indebtedness owing directly or indirectly to holders of 10% or more of the taxpayer's outstanding shares, may have been to prevent intercorporate manipulations designed to avoid higher franchise taxes, there is no reason to assume that the original purpose of the legislation strictly confines or limits the applicability of the 10% provision. Rather the basic purpose of the 10% rule was to tax corporations doing business in New Jersey in a manner which would equitably reach the assets employed in that business. Whether or not the 10% stockholders were attempting to thwart the imposition of the tax is not dispositive.

The cases of **Fedders Financial Corporation v. Taxation Div. Dir.**, 96 **N.J.** 376 (1984) and **Mobay Chemical Corp. v. Taxation Div. Dir.**, 96 **N.J.** 707 (1984) were distinguished. In those cases the indebtedness was not directly owed to a parent corporation but to an affiliated corporation controlled by the parent. Thus the focus of the N.J. Supreme Court in those cases was on whether the indebtedness was indirectly owed to the parent corporation. The New Jersey Supreme Court differentiated between direct and indirect indebtedness.

The principal was reaffirmed that a debt owned directly to a parent company, regardless of the source of the funds loaned by the parent company is to be included in the net worth of the subsidiary. However, funds borrowed by a taxpayer corporation from an affiliated corporation (not the parent) are to be included in the net worth of the taxpayer only if the funds are indirectly owed to the parent of the taxpayer corporation.

The Tax Court also held that Toys-NJ cannot disclaim Interstate as a parent corporation by arguing that it was a mere conduit for debt repayment to outside creditors. The loan guarantees secured by the stock of Toys-NJ and the other subsidiaries did not require Toys-NJ to be directly obligated to the institutional creditors until Interstate actually defaulted on the loans. It is only when the guarantees were actually triggered that the loans from Interstate's creditors would bring liability for payment to bear on Toys-NJ and result in actual financial responsibility for Toys-NJ. Loan guarantee does not make the corporation issuing the guarantee a creditor until the guarantee is triggered.

Thus the Tax Court affirmed the tax assessment imposed by the Director of the Division of Taxation for the corporation business tax for the tax years 1974 and 1975 and entered judgment for the defendant.

EMERGENCY TRANSPORTATION TAX

Refund Claim Denied And Refusal of Tax Court To Adopt Judicial Doctrine of Tax Benefit Rule—Leonard N. Stern & Judith Stern v. Director, Division of Taxation (unreported) (Tax Court of New Jersey—June 24, 1985)

The Tax Court denied the taxpayers' refund claims for the tax years 1972-1974 of the ETT minimum tax paid by them during those tax years. The Tax Court denied the taxpayers' claim for a refund on the basis of equity and fairness. The court refused to modify the ruling of the New Jersey Supreme Court in **Salorio v. Glasser**, 93 **N.J.** 447 (1983) cert. den. by the U.S. Supreme Court 104 S.Ct. 486 (1983). The New Jersey Supreme Court which declared the ETT tax unconstitutional made its determination effective January 1, 1984 and the court's ruling did not affect any prior years. The court held that the history of the remedy in **Salorio** as prospective only has been upheld and was adequately answered in **Riehm v. Taxation Div. Director** 7 NJ Tax 88 (Tax Court, 1984). The Tax Court in that case held that the U.S. Constitution does not require a retroactive remedy even if the taxpayer could have been harmed by the continued collection of the tax.

The Tax Court also refused to incorporate the judicially imposed doctrine of the tax benefit rule which was a transitory rule at the Federal level which would have reduced the minimum tax on preference items for all years. The IRC Code Section 58(h) which provided for an alternative tax effective 1976 and allows an adjustment to the minimum tax on tax preference items is entirely different and has no effect on the taxable years involved here. The court noted that each tax year stands separately on its own. For it to adopt the judicially imposed tax benefit rule for the tax years in question would be legislating and modifying the New Jersey law. The Tax Court noted that it lacks the power to amend the legislative taxing scheme because of its agreement or disagreement with legislative policy.

The Tax Court thus concluded that the ETT tax for the years in question 1972 through 1974 was properly due from the taxpayers consistent with the principles enunciated in **Salorio**. Furthermore, taxpayers' theory that the ETT minimum tax should incorporate a judicially imposed tax benefit rule, which would reduce the minimum tax on preference items for all years, is supported by case law and contrary to the specifically legislated tax base for such alternative tax.

Judgment was entered dismissing the plaintiffs' complaints and thus denying their refund claims.

GROSS INCOME TAX

Business Expenses By A Partnership Related To The Production of Tax-Free Interest and Nontaxable Gains May Be Deducted In Computing

A Partner's Distributive Share of Partnership Income—Also Business Expenses By A Partnership In The Securities Business May Be Deducted Against Partnership Dividends and Gains From the Disposition of Property Realized in The Course of the Partnership Securities Business To Compute A Partner's Distributive Share Of Partnership Income—Roger and Lisa Geissler v. Director, Division of Taxation (App. Div. 1986) (unreported)

The Appellate Division of the Superior Court affirmed the Tax Court whose opinion is reported at 7 N.J. Tax 187 (Tax Court 1984) substantially for the reasons expressed therein.

The Tax Court upheld plaintiffs' challenge of the Director of the Division of Taxation's determination of their tax liability for the year 1976. Plaintiff is a partner in Salomon Brothers, one of the largest investment bankers in the United States. Among the partnership's business activities, is the trading in securities which results in long-term capital gains which are realized in the ordinary course of its business. The partnership's securities business activities also resulted in the realization of dividend and interest income. Part of the partnership's capital gain and interest income is derived from federal obligations and is exempt from the New Jersey Gross Income Tax Act pursuant to **N.J.S.A.** 54A:6-14.

The partnership had various expenses, some of which are attributable to its taxable income as well as to its non-taxable income.

The Tax Court held the following:

1. That the business expenses incurred by the partnership, which are related to the production of tax-free interest and non-taxable gains, are allowable as deductions for purposes of computing a partner's distributive share of partnership income pursuant to **N.J.S.A.** 54A:5-1k.

2. That the business expenses incurred by a partnership engaged in the securities business may be deducted against partnership dividends and gains from the disposition of property realized in the course of the partnership's securities business for purposes of computing a partner's distributive share of partnership income under the New Jersey Gross Income Tax Act.

With respect to the first issue the Court said that the New Jersey Gross Income Tax Act imposes a tax upon the net income derived from a business conducted in the proprietorship form which is arrived at after the provision of all costs and expenses incurred in the conduct thereof.

The partnership rule adopted by the defendant on January 8, 1981 recognizes this at **N.J.A.C.** 18:35-1.14(c)(2). However at **N.J.A.C.** 18:35-1.14(c)(4)ii, the rule does not allow any deduction for "Expenses unrelated to the production of taxable income."

The court said that administrative regulations must be within the fair contemplation of the enabling statute and that an agency may not, under the guise of interpretation, extend the statute to give it a greater effect than its language permits. Thus, while construction of a taxing statute by the agency charged with its administration is entitled to weight in a judicial proceeding an administrative interpretation which is inconsistent with the ordinary and primary meaning of the statutory language will be ignored.

The defendant raises the issue of "double tax benefits" and contends that the legislature must expressly permit "double tax benefits" or else they will be disallowed.

There is nothing in the statute to deny the allowance of "double tax benefits." Defendant's attempt to carve out an excepted class of business expenses for which no deduction will be allowed constitutes an invalid exercise of legislative power.

The court thus concluded that the defendant's determination predicated on the disallowance of deductions for business expenses to the extent allocable to tax-exempt income is irreconcilable with the statute and ordered such determination set aside.

With respect to the second issue, the partnership rule at **N.J.A.C.** 18:35-1.14(c)(4) requires that a partner report his share of partnership income as:

i. A distributive share of partnership income;
ii. Dividend income; and
iii. Gain from the sales, exchange or other disposition of property.

Thus a distributive share of partnership income is reported as net income after the deduction of all necessary costs and expenses related thereto. Whereas, partnership's dividends and net gains are subject to tax on gross income. The court said that the regulation is sustainable to the extent that it applies to dividends and capital gain income unrelated to the primary business of the partnership. This would apply where the dividend or capital gain income is merely incidental to the primary business of the partnership.

However, when the regulation is extended to a partnership which generates dividend and capital gain income in the ordinary course of its business as a securities dealer, it would be inconsistent with the statute.

The court concluded that **N.J.A.C.** 18:35-1.14(c)(4) as it is applied to a partnership in which dividend and capital gain income are generated in the ordinary course of business, it is inconsistent with the statute and must be disregarded. A deduction of business expenses by a partnership incurred in the securities business against such dividend and capital gain income in the course of its business is allowed for the purpose of computing a partner's distributive share of partnership income.

Judgment was entered affirming the Tax Court's determination in each case.

Petition for certification to the New Jersey Supreme Court has been filed by the Division of Taxation.

Outside Salesmen Held To Be An Employee And Not An Independent Contractor And Can Not Deduct Any Business Expenses—John P. Kruse and Susan M. Kruse v. Taxation Division Director (unreported) (Tax Court of New Jersey, October 9, 1985)

The Tax Court dismissed the plaintiff's complaint and affirmed the gross income tax assessments against plaintiff for the years 1980, 1981 and 1982. It was held that plaintiff who is employed as an outside salesman for a company producing industrial sands and selling oils, chemicals and equipment and who is paid commissions without any express reimbursement for expenses is an employee under **N.J.S.A.** 54A:5-1(a) receiving commission for services rendered and cannot deduct any business expenses from his commission earnings. The court found that plaintiff was not an independent contractor engaged in his own business which under **N.J.S.A.** 54A:5-1(b) would entitle him to deduct necessary business expenses.

The court said that the words employer/employee, commissions or operation of a business are not defined in the New Jersey Gross Income Tax Act. In determining the status of plaintiff, no single factor is conclusive, rather the relationship is to be ascertained by an overall view and evaluation of the entire facts.

The court concluded that the factors cited by plaintiff failed to overcome the existence of an employer/employee relationship.

Although plaintiff's special training and skills plus his metallurgical education is an attribute, there is no evidence that such a degree is required or necessary to sell plaintiff's products. No proof was submitted that the other three salesmen also held similar degrees. There is reason to believe the studying of technical books, reading the trade journals, attending seminars would provide a salesman with the skill and training required to sell the various products described.

The payment on a straight commission basis is not inconsistent with an employee status. It is not unusual for a salesman to have no set minimum working hours, since a salesman's employer is mainly interested in results, how much time and effort is expended is not of much concern to an employer provided the salesman maintains a certain level of sales as is here required of plaintiff.

The risk factor to be considered is the risk of loss to which the person rendering the service is exposed. Plaintiff had no substantial risk. The loss from nonpayment of any sale is not charged to plaintiff but is assumed by the company. Plaintiff's only loss would be his failure to receive his percentage commission. The company president explained that the commission paid to the plaintiff were set at a level to support any selling expenses involved.

There is no material significance between differences in payments and fringe payment benefits between inside and outside salesmen.

The company believes they have an employer/employee relationship with plaintiff. Plaintiff is a sales representative for the company. Income taxes are withheld and FICA taxes are also deducted from plaintiff's commissions. Plaintiff paid no self-employment tax but instead paid New Jersey unemployment taxes. Plaintiff is enrolled in the company pension plan wherein he has vested rights, which to be lawful, requires plaintiff to be an employee, 26 **U.S.C.A.** §401(a). Both his pension and life insurance coverage are funded by the company employer without any contribution from plaintiff.

Plaintiff's business cards, order forms and methods of operation establish that he is a representative of the company and not an individual contractor. Orders are written up as being between the company and the customer and are forwarded to the company; thereafter all further procedures are conducted and controlled by the company. The company processes the orders, bills the customer directly in its name, receives payment directly and deposits the payments received to the company's bank account. It assumes the loss for nonpayment except to deduct from plaintiff's commissions uncollected sales.

The court held that after consideration of all the facts plaintiff's income is not from the operation of a business, but instead that the relationship with the company is that of an employer/employee and he is not entitled to deduct any business expenses from his commissions.

Judgment was entered dismissing plaintiff's complaint and affirming the gross income tax assessments against plaintiff.

HOMESTEAD REBATE

Timely Filing Walter N. Hovland v. Dir. Div. of Taxation 204 N.J. Super.

595 (App. Div., 1985); Petition for Certification Denied. 102 **N.J.** 400 (January 28, 1986)

The Appellate Division of the Superior Court affirmed the Tax Court whose Opinion is reported at 6 N.J. Tax 473 (Tax Court, July 19, 1984). The Tax Court had held that the Director's refusal to process an untimely homestead rebate application constituted abuse of discretion within **N.J.S.A.** 54:4-3.89 where applicant was incapacitated during most of filing period and filed only four days late. A judgment was entered by the Tax Court providing for the payment of plaintiff's homestead rebate.

The Appellate Division which affirmed the Tax Court held that the purpose of the Homestead Rebate Act, **N.J.S.A.** 54:4-3.80 et seq., is to grant property tax relief to New Jersey taxpayers. Review of extension applications by Division of Taxation is to be conducted on an individualized basis. While burden of proving good cause for an extension is on the taxpayer, it is not necessary that he show total impossibility. Good cause may be established by exceptional and extenuating circumstances.

Judgment was entered affirming the Tax Court judgment providing for the payment of plaintiff's homestead rebate.

INHERITANCE TAX

Distribution To A Surviving Spouse From A Stock Bonus And Investment Plan Trust, Held Exempt From Taxation Under N.J.S.A. 54:34-4(j) Janice Berkowitz, Executrix of the Estate of Edward B. Berkowitz, deceased, v. Taxation Division Director 7 **N.J. Tax** 643 (Tax Court of New Jersey—September 12, 1985)

The Tax Court set aside an assessment of the transfer inheritance tax imposed by the Transfer Inheritance Tax Bureau of the Division of Taxation on a distribution received by the taxpayer, as a surviving spouse, from a stock bonus cash investment plan trust to which decedent participated as a result of his employment. It was held that the transfer to the surviving spouse was exempt from inheritance taxation under **N.J.S.A.** 54:34-4(j) and that a refund of the disputed tax with interest should be made to the plaintiff-taxpayer.

N.J.S.A. 54:34-4(j) provides for the exemption from taxation of "the value of any pension, annuity, retirement allowance or return of contributions, regardless of the source, which is a direct result of the decedent's employment under a qualified plan as defined by section 401(a),(b) and (c) or 2039(c) of the Internal Revenue Code, payable to a surviving spouse, and not otherwise exempted pursuant to this section or other law of the State of New Jersey." The court said that the distribution from the stock bonus and investment plan trust was a direct result of decedent's employment; that the plan qualified under section 401(a) of the Internal Revenue Code; the beneficiary of the distribution was the decedent's surviving spouse; and the distribution is not otherwise exempted. The Director of the Division of Taxation contended that the distribution which resulted from the accumulation of salary deductions from the decedent and matching contributions from the employer, together with earnings and appreciation, was not a "pension, annuity, retirement allowance or return of contributions" within the meaning of the subsection 4(j) exemption. It was contended that the Legislature intended the exemption to apply only to transfers to surviving spouses under qualified private plans which had covered decedents as a result of their employment and which were fundamentally designed to provide pensions at retirement.

However, the Tax Court disagreed with the Director's contentions and held that the wording of subsection 4(j) was clear and explicit and that it exempts from taxation the value of any "return of contributions, regardless of the source, which is the direct result of the decedent's employment under a qualified plan as defined in section 401(a), (b) and (c) or 2039(c) of the Internal Revenue Code, payable to a surviving spouse and not otherwise exempt pursuant to this section or other laws of the State of New Jersey. Where there is no ambiguity or uncertainty in the phraseology of the Statute, the Tax Court said it was not at liberty to infer or presume that the Legislature intended something other or different than it actually expressed.

It was further held that the phrase "return of contributions, regardless of the same" included in the exemption both the employee and employer contributions to the plan.

Thus, it was the finding of the court that the distribution received by the taxpayer, a surviving spouse met all the requirements of subsection 4(j) and was exempt from the transfer inheritance tax. Judgment was entered providing for a refund of the disputed tax with interest.

Note: Chapter 57 P.L. 1985 (approved February 27, 1985) provides that transfers of property to a husband or wife of a decedent is eliminated from the Transfer Inheritance Tax effective January 1, 1985.

Transfer of Residuary Estate From Stepson To His Stepmother Classified As A Class "D" Transfer—Hannah M. Borstner, Executrix of The Estate of Andrew Borstner, Deceased v. Taxation, Division Director (Tax Court of New Jersey—January 24, 1986)

The Tax Court affirmed the determination of the Director of the Division of Taxation and held that a testamentary transfer of the residuary estate of the decedent to his stepmother was a Class "D" beneficiary and was subject to a higher tax rate under **N.J.S.A.** 54:34-2(d). It was held that the stepmother was not entitled to a Class "A" preferential tax status under **N.J.S.A.** 54:34-2.1. The Legislature by amendment in 1937 inserted **N.J.S.A.** 54:34-2.1 and extended Class "A" preferential treatment on transfer of property from stepparent to stepchildren and to mutually acknowledged children. The amendment did not affect transfers of property from stepchildren to stepparents and they remained as Class "D" transfers. The Tax Court also held that there was no violation of the equal protection of the law provisions under both the Federal and New Jersey State Constitutions. The Tax Court held that in the absence of specific intent to the contrary words in a statute are to be given their ordinary and primary meaning. The ordinary and commonly accepted meaning of the word parent does not include stepparent any more than the word child includes stepchild. The Legislature was fully aware of the primary and common meanings of the words parent and child. In adopting **N.J.S.A.** 54:32-2.1, the Legislature specifically extended preferential tax treatment to stepchildren which would have been completely unnecessary had the Legislature originally intended the word child to be broadly defined to include stepchild. The Legislature could have, if it so intended, explicity provided in **N.J.S.A.** 54:34-2.1, for stepparents to be included in the Class "A" category. It did not do so. Judicial construction does not permit the Tax Court now to do so. The Tax Court also noted that the stipulation of facts demonstrates that the Division of Taxation has always taken the position that a transfer from a decedent to that decedent's stepmother must be taxed at the Class "D" rates. It is a well settled principle that an administrative construction of a statute with which the Legislature has not interfered over a period of time is proof that the administrative interpretation conforms with legislative intent and thus is accorded great weight. Moreover, the Division's interpretation of the operative law is entitled to prevail so long as it is not plainly unreasonable. The Tax Court held that as long as there is a rational basis for the legislative classifications and a legitimate state purpose or objective, then there is no denial of equal protection. To foster and promote the welfare of children by encouraging testamentary transfers of wealth to stepchildren and mutually acknowledged children in the State is certainly a reasonable and legitimate objective within the legislative prerogatives of the State. Moreover, the structure of New Jersey's transfer inheritance tax laws create classifications that achieve this objective by permitting lower tax rates for the testamentary transfers of property to close blood relations, spouses, adoptive parents and adopted children, in the first instance, and then to children who occupy a similar personal relationship to the decedent. Since the Director of the Division of Taxation can meet the minimal rational basis test by demonstrating that there is a reasonable and legitimate state purpose and that the transfer inheritance tax laws are fairly related to achieving that purpose, then there can be no infringement of plaintiff's equal protection rights. The Tax Court concluded that there is no denial of equal protection either under the Federal and State constitutions. Judgment was thus entered affirming the Director's determination in this case.

Power To Invade Corpus Of A Marital Trust Subject To Direct Tax At Death of Decedent, Granting Such Power—Estate of Laffey v. Director, Division of Taxation 8 **N.J. Tax** 100 (Tax Court of New Jersey—January 10, 1986)

The Tax Court granted summary judgment to the Director of the Division of Taxation and upheld an assessment of the inheritance tax against the plaintiff-decedent's estate which included a direct tax on the transfer of the entire marital trust consisting of both the life estate income and the residuary corpus. The marital trust provided for in decedent's will gave the trust income to the decedent's spouse along with a general power of appointment to designate the beneficiary of the trust upon her death and in addition gave her the power to invade the corpus during her lifetime.

Only the life estate to the decedent's spouse in the marital trust was reported as subject to direct tax by decedent's estate, but the residuary portion was not reported as taxable. An additional assessment was imposed by the Transfer Inheritance Tax Bureau which imposed a direct tax on the transfer of the entire marital trust consisting of both the life estate income and the residuary corpus.

The Tax Court held that the unrestricted power to invade corpus subjects the corpus of the marital trust to taxation under the New Jersey transfer inheritance tax. The provisions of **N.J.S.A.** 54:36-4, which except interests subject to a power of appointment from direct tax at the time of decedent's death, are not applicable to the subject power to invade corpus.

The clear intent of the Legislature in Chapter 36 is to provide for a deferral of the calculation and imposition of a tax on contingent or future interests until the interest vests. Chapter 36 deals only with contingent interests. The interest granted to decedent's spouse was not contingent. Her control of the corpus of the marital trust was absolute and not dependent upon the act or actions of any other person or event.

It was concluded that the Legislature did not intend Chapter 36 to apply to a non-contingent interest, even though such interest may fall within the definition of power of appointment. This conclusion is consistent with federal estate tax treatment, which distinquishes between general and limited powers of appointment, holding that the existence of a general power of appointment is sufficient to subject corpus tax.

The Tax Court, thus, granted the Director of the Division of Taxation's motion for summary judgment and upheld the Director's assessment of inheritance tax against the plaintiff-decedent's estate.

Widower Entitled To Take Wife's Estate as Omitted Spouse Where Written Documents Introduced In Evidence Were Precatory In Nature And Did Not Republish Will Executed Prior To Marriage—Matter of Will of Marinus, 201 N.J. Super. 329 (App. Div. 1985)

The Superior Court, Law Division, Probate Part, Ocean County, determined that widower was not entitled to take his deceased wife's estate as omitted spouse, but was only entitled to take elective share because certain documents offered by wife subsequent to her marriage republished her will which had been executed prior to marriage. Widower appealed. The Superior Court, Appellate Division, reversed and held that: (1) even though handwritten documents which had been admitted to probate may have met statutory requirements for holographic wills, they were not sufficient to constitute "other writings" within ambit of statute governing alteration of will; (2) none of handwritten writings were effective as codicils or other writings capable of altering testatrix' will or operating to republish it; and (3) widower was entitled to take his deceased wife's estate as omitted spouse.

INHERITANCE TAX

Devise To Decedent's Brother-In-Law Who Predeceased Testator Subject To Doctrine of Probable Intent—In re Mincer—(App. Div. 1985) (unreported)

The decedent Mincer at the time of his death January 27, 1984 was a childless widower whose parents and sole sibling (also childless) has predeceased him. He bequeathed $5,000 to his church, the remainder he bequeathed to his brother-in-law, Samuel Johnson, who predeceased him. The issue is whether the intention of the decedent, Mincer, was that his estate should pass to the widow and daughter of Samuel Johnson or should lapse upon his prior death. The trial judge held that the devise could not be saved by the anti-lapse statute, **N.J.S.A.** 3B-3-35, however, he did not consider whether the devise could be saved by **N.J.S.A.** 3B:3-33 which codifies the doctrine of probable intent established in **Engle v. Siegel**, 74 **N.J.** 287 (1977). It was held in that case that the court should search for the probable intent of the testator contrary to the literal language of his will was drafted has occurred. The Appellate Division of the Superior Court said that it was clear error to dismiss the complaint filed by the wife and daughter of Samuel Johnson before holding a hearing to determine whether the testator, Mincer, had intended the device to lapse. The Trial Court holding was thus reversed and this matter was remanded back for a resolution by the trier of the facts regarding the doctrine of probable intent of the testator under **N.J.S.A.** 3B:3-33.

Right of Election To Surviving Spouse's Share Of Decedent's Estate—Bernice McKay v. Estate of Louis McKay, 205 N.J. Super. 609 (Superior Court Division 1984)

The surviving spouse is not barred from a right of election as permitted by **N.J.S.A.** 3A:38A-1(a) soley by reason of the fact that at time of decedent's death decedent and spouse were living separate and apart in different habitations. In addition to living separate and apart in order to deprive a spouse of her statutory right of election, it must be established that not only were they living separate and apart in different habitations but that the separation was "under circumstances which would have given rise to a cause of action for divorce." Since parties had not been living separate and apart for 18 months and since there was no proof that the surviving spouse either actually or constructively deserted decedent, nor was there any other evidence to give rise to a cause of action for divorce or nullity of the marriage to decedent prior to his death, the spouse's right to elect is not barred.

Dissolution of Marriage Revokes Testamentary Disposition to Former Spouse—Matter of Will of Reilly, 201 N.J. Super. 306 (App. Div. 1985)

Testator's nieces and nephew filed a caveat claiming that will offered for probate was revoked by operation of law under statute directing that the dissolution of marriage shall revoke testamentary dispositions made to a "former spouse." The Superior Court, Chancery Division, Probate Part, Monmouth County, ruled in their favor, and former spouse of testator appealed. The Superior Court, Appellate Division, affirmed and held: (1) testator's devise to his "fiancee" whom he later married was revoked by operation of law, as her marriage to testator was dissolved without the latter's having formally revoked or altered his will, and as testator never undertook any of the acts prescribed by statute to effect revival, and (2) revocation statute was applicable to testator's devise, notwithstanding fact that execution of his will and annulment of his marriage predated effective date of statute.

INSURANCE PREMIUMS TAX

Payment of Post-Judgment Interest Denied Because There Was No Equitable Basis For Payment of Such Interest—Employers' Fire Insurance Company et al v. Director, New Jersey Division of Taxation 8 **N.J. Tax** 43 (Tax Court of New Jersey—December 10, 1985)

The Tax Court granted summary judgment to the defendant and dismissed the taxpayers' complaint for the payment of post-judgment interest. The taxpayers' claims for refunds were granted in the case of **Employers' Fire Insurance Co. v. Taxation Div. Director,** 5 **N.J. Tax** 326 (Tax Ct., 1983, aff'd 6 **N.J. Tax** 613 (App. Div. 1984). A judgment was entered by the Tax Court on April 7, 1983, and the judgment was affirmed by the Appellate Division on May 30, 1984. Taxpayers seek post-judgment interest from April 7, 1983 to September 17, 1984 (the date of the payment of the court-ordered refunds) at the rate of 12% per annum, pursuant to R.4:42-1(a). This rule provides for the payment of post-judgment interest.

The court said that the general rule is that a State is not liable for interest unless by statute or contract it has assumed that liability. It quoted, as follows, from the case of **Fasolo v. Div. of Pensions** 190 **N.J. Super.** 573 at 583 (1983) which discussed the modification to the general rule. "It has long been the law that even in the absence of a statutory provision for interest on an obligation of a government entity 'a legislative purpose to allow interest . . . may be found in the nature of the burden imposed and the relative equities between the beneficiaries. . . .' "

Thus, the Tax Court concluded that post-judgment interest may be awarded in state tax cases pursuant to R.4:42-11(a) not as a matter of course but only where equitable principles so require.

A review of the facts in this case do not indicate any equitable principles to justify the award of post-judgment interest. There is no evidence of bad faith on the part of the Director, and therefore the Director's assessment process, his resort to the appeal process and the refund procedure do not in and of themselves give rise to the taxpayers right to post-judgment interest. It was found that the Director did not unreasonably delay the payment of refunds to the taxpayers.

The Director's motion for summary judgment was granted and a judgment was entered dismissing the taxpayers' complaint.

INSURANCE RETALIATORY TAX

Company By Company Mirror Approach In Administering Tax Upheld—Metropolitan Life Insurance Company and New York Life Insurance Company v. Taxation Div. Director (Tax Court of New Jersey, July 31, 1985) (unreported)

The Tax Court upheld the Division of Taxation's company-by-company "mirror image" approach in administering the insurance retaliatory tax. The Court also upheld the constitutionality of the insurance retaliatory tax. The retaliatory tax imposed by **N.J.S.A.** 17B:23-5 basically measures the taxes exacted by New Jersey against a foreign insurer doing business here against the taxes exacted by the foreign insurer's home state against a hypothetical New Jersey insurer doing the same type and amount of business there. If the foreign insurer's home state would impose a greater burden on the New Jersey insurer than New Jersey does on that state's insurer, the difference in the respective tax burden is assessed to the foreign insurer by New Jersey in the form of the retaliatory tax. New Jersey imposes a gross premiums tax on life insurance companies. New York's gross premium tax after a 1974 change in its law was slightly less. However, New York imposes as additional tax on allocated net income which makes their tax higher than the tax imposed by New Jersey. It would thus impose a greater tax burden on New Jersey insurers in that State. The Court upheld the administration of the retaliatory tax by use of a company-by-company "mirror image" approach. This requires out of state life insurers to compute its aggregate tax burden in New Jersey pursuant to **N.J.S.A.** 54:18A-3 and then compare the amount computed in that fashion to the taxes and fees it would pay on its New Jersey business under the laws of its home state which in this case was New York. If the aggregate burden calculated pursuant to the laws of its home state exceeds the aggregate burden actually imposed under the laws of New Jersey, the difference becomes the foreign insurer's retaliatory tax liability. Thus, each plaintiff in this proceeding must determine a hypothetical tax liability under the New York tax law based on its actual tax liability in New Jersey. The Court said that the use of a company-by-company "mirror image" basis comparing the foreign insurer's potential or hypothetical tax burden in its home state on its New Jersey business with its actual tax liability in New Jersey is consistent with the language and purposes of the retaliatory taxing statute. The Court also said that the "mirror image" method of implementation was a constitutional application of the retaliatory taxing provisions. Plaintiffs' contention that the Division's methodology creates an unconstitutional result is nothing but speculation and cannot override the mandate of the statutory language in **N.J.S.A.** 17B:23-5. It was also stated that the wording of the retaliatory provision does not provide the Division of Taxation with leeway to pick and choose varying methods to implement the tax. The method of implementation prescribed by the statute is a comparison of the two computations which fluctuate only to the extent of the variations in the tax laws of the jurisdictions involved and the impact of those laws on the insurer whose retaliatory tax liability is being examined. The Court concluded that the statutory language and its context makes its operation sufficiently predictable to avoid arbitrary results, thus fulfilling the constitutional mandate of specificity. The statutory design evinces an attempt to accommodate varying taxing schemes and where flexibility in the statutory language is thereby necessary to effect the legislative intent. With deference to the Legislature's chosen format for its retaliatory tax, it follows that the statutory language of **N.J.S.A.** 17B:23-5 is necessarily flexible to accommodate the legislative design. The language of the New Jersey retaliatory provision regarding those financial burdens which are to be included in calculating the retaliatory tax liability of foreign insurers is not impermissibly vague and fits appropriately within a flexible statutory scheme designed to accommodate varying taxing provisions of New Jersey's sister states. The New Jersey retaliatory provision mandates a retaliation against any tax. The tax on plaintiff's allocated net income is a tax imposed directly on insurers doing business in New York and must be included among the financial burdens subject to retaliation under **N.J.S.A.** 17B:23-5. The Division of Taxation has employed a long-standing consistent use of the company-by-company "mirror image" method of implementation of the retaliatory tax. The Division's application of the retaliatory tax is directly authorized by statute and is beyond the scope of the rule making procedural requirements mandated by the New Jersey Administrative Procedure Act. **N.J.S.A.** 52:14B-1 et seq. However, the court held that the Metropolitan Life Insurance Company was entitled to a partial refund or a terminal premium deduction even though it was barred by the New York statute because Metropolitan did not timely take advantage of it. The court said that the potential liability under the New York law must take into account all pertinent New York statutory taxes and deductions. Judgment was entered affirming the Division's determination against the plaintiffs' but a partial refund was granted to Metropolitan Life Insurance Company for the terminal dividend deduction.

LOCAL PROPERTY TAX

Land Taxes Paid By Urban Renewal Company Were To Be Credited Against Annual Service Charge For Municipal Services—Alling Street Urban Renewal Co. v. City of Newark, 204 N.J. Super. 185 (App. Div., 1985)

The Appellate Division of the Superior Court reversed the Superior Court, Law Division, Essex County and held that land taxes paid by an urban renewal company were to be credited against the annual service charge for municipal service supplied to the urban renewal project, rather than against all annual charge including land taxes pursuant to **N.J.S.A.** 40:55C-65 of the Urban Renewal Corporation and Association Law of 1961. Plaintiff had entered into an agreement with the City of Newark for the construction of an urban renewal project. The agreement committed the city to an exemption from taxation of the improvements. However, plaintiff was obligated for the payment of an "Annual Service Charge equal to 2% of the total project cost." The credit provision **N.J.S.A.** 40:55C-65 provides that "Against such annual charge the corporation or association . . . shall be entitled to credit for the amount, without interest of real estate taxes on land paid by it in the last four preceding quarterly installments." The City of Newark argued that the Legislature did not intend that the credit provisions be applied against the annual service charge but rather against all annual charges including land taxes. The trial judge was persuaded by the difference in language as urged by the City of Newark and held that "the annual service charge is one thing and the annual charge is the land taxes plus the annual service charge." The Appellate Division disagreed and stated that if words used in a statute have plain meaning, construction is not only unnecessary but improper. In statutory construction, all parts of the same statute shall be read in "pari materia." It held that the land taxes paid by urban renewal company were to be credited against the annual renewal service charge for municipal service supplied to the urban renewal project rather than against all annual charges including land taxes. The court noted that exemption from taxation cannot be constitutionally applied to real estate taxes under the Urban Renewal Corporation and Association Law (**N.J.S.A.** 40:55C-40 et seq.) even though law provides for credit for real estate taxes (**N.J.S.A.** 40:55C-65) since New Jersey's Constitution at Art. 8 §1 par. 1(a) requires assessment of property for tax purposes under general laws and by uniform rules. Arguably, a credit applied to a sum including a real property tax component might be considered a reduction in taxes, in part at least, and therefore, an unconstitutional failure of the uniformity mandate. However, constitutionality of exemption from taxation of improvements to real property in an urban development situation is preserved by New Jersey's Constitution at Art. 8 §3 par. 1 notwithstanding the general requirements that assessment of property for tax purposes be under general laws and by uniform rules (N.J. Const. Art. 8 §1 par. 1(a)). The Appellate Division reversed the Law Division and remanded the case back for the entry of a judgment in favor of the plaintiff.

Valuation—American Associates v. Borough of Fort Lee—202 **N.J. Super.** 92 (App. Div., 1985)

Taxpayer sought review of the Bergen County Board of Taxation's evaluations of real property for 1976 through 1978 which had an inherent conversion potential to cooperative or condominium type ownerships. The Tax Court had affirmed the Bergen County Tax Board's valuation for three years and increased the valuation for the fourth year, and taxpayer appealed. The Appellate Division of the Superior Court reversed the Tax Court's judgment affirming the determination of the County Board of Taxation for the years 1976-1978 and remanded this case back to the Tax Court for a redetermination of true value without regard to potential for condominium conversion. It was held that: (1) conventional proofs of true value could not be discarded merely because they failed to take into account unspecified intangible value for conversion potential to cooperative or condominium type ownership; (2) taxpayer was entitled to full consideration of its claim of discrimination for the tax year 1976 even though in its use of the capitalized income approach to the proof of true value, it omitted to allow for conversion potential to cooperative or condominium ownership and (3) that the Tax Court did not err in including as income for capitalization rent monies in two escrow accounts, which were subject to judicial determinations. One account was hardship rent increases for the years 1977-1979 which were the subject of court review as of the assessment dates. The other account held rent monies paid in excess of that permitted by the Fort Lee Rent Levelling Ordinance pending court determination of the ordinances constitutionality. The Tax Court allocated percentages of the escrowed sums which it felt would, to a reasonable probability be regarded as income for the years in question by a prospective prudent investor. The Appellate Division said that ample precedent exists to take into account the effect of probable governmental action upon the value of real property. However, the Appellate Division reversed and remanded this case back to the Tax Court for a determination of true value consistent with its opinion and full consideration of plaintiff's claim of discrimination for 1976.

Correction of Error—Assessments Review American Dispenser Co., Inc. v. Bor. of Carlstadt 8 **N.J. Tax** 70 (Tax Court of NJ—November 14, 1985)
Error in assessor's calculation of taxpayer's property lot acreage constituted assessor's judgment or opinion and therefore the Correction of Error statute, **N.J.S.A.** 54:51A-7, does not apply.

Revaluation/Reassessment—Berkeley Arms Apartment Corp. and Atrium Development Corp. v. City of Hackensack 7 **N.J. Tax** 457 (Tax Court of N.J.—July 5, 1985)
Taxpayers' action to direct county tax board and taxing district to revise tax roll, to send out corrected tax bills, to prosecute tax appeals against certain property owners, to maintain all future assessments at 100% of true value and to restrain the board from promulgating the Table of Aggregates until the tax roll is corrected, dismissed for following reasons:

(1) **N.J.S.A.** 54:4B-1, which provides that the apportionment, collection or payment of county taxes shall not be suspended by reason of any court proceeding and which contemplates that inequities in tax apportionment be corrected in the following year's Table of Aggregates, bars the relief sought here.

(2) Plaintiff's reliance on **Baldwin Construction Co. v. Essex County Bd. of Taxation,** 16 **N.J.** 329 (1954), in support of the remedy sought is misplaced because Baldwin has been severely undercut by **In re Kents,** 34 **N.J.** 21 (1961), and the Laws of 1973, Chapter 123, **N.J.S.A.** 54:51A-6, which have established the "common level" of assessments as the proper tool for discrimination relief in property taxation.

Coca Cola Bottling Co. of N.Y. v. Neptune Tp., (Tax Court, January 8, 1986)
Taxpayer appealed from a realty assessment of: Land $336,000, Improvements, $297,700/Total $624,000. The County Tax Board affirmed the assessor's assessment and taxpayer appealed to the Tax Court. The Court held that taxpayer's expert did not justify his income approach to valuation, because no evidence was introduced as to the lease comparables. All of the leases were

"net rent," but there is a great variance among net leases, as to which expenses tenant pays. The market data approach was also rejected, because taxpayer's witness changed his value of some comparables, but did not change his opinion on the market value of subject property. Such an opinion is not believable. Both expert witnesses used a cost approach also and the court rendered its opinion on this testimony. Defendant's witness found no market value comparables and could not justify a mere 12% income in rent values between 1972 and 1982. On replacement cost, both witnesses used fairly similar values for replacement cost, and used recognized manual procedures. Plaintiff's physical depreciation was carefully justified and defendant's was little more than a guess. The Court found actual value at $1,209,300, as against the assessor's true value of $1,361,500. Applying Chapter 123, Laws of 1973, (**N.J.S.A.** 54:51A-6), the Court reduced the assessment from $634,000 to $544,200.

Valuation—Presumption of Correctness Congoleum Corp. v. Hamilton Tp. 7 **N.J. Tax** 436 (Tax Court of N.J.—April 9, 1985)

Taxpayer seeking reduction in assessment and taxing district seeking increase must both overcome presumption of correctness of assessment by presentation of sufficient competent evidence.

In valuation of very old, obsolete, massive industrial complex with 32 sets of structures, no weight given to cost approach where calculation of enormous depreciation percentage almost impossible. Economic approach to value not considered because property would have to be subdivided to attract tenants, and proffered comparable rentals not substantiated. In market approach, sales of industrial plants not to be summarily rejected as comparables soley by reason of their out-of-county or out-of-state location; nevertheless, must be of substantially similar facilities and within market in which subject property would be sold. Adjustments for building "utility" and for building "amenities" which are not adequately substantiated cannot be given any consideration in arriving at final sales price adjustment.

Payment of Tax—East Orange v. Lismarc Realty Management Corp.; Lismarc Realty Management Corp., v. East Orange 7 **N.J. Tax** 469 (Tax Court of N.J.—July 16, 1985)

Where taxpayer and taxing district filed complaints on the same day and at the time taxpayer's fourth installments of 1984 taxes was unpaid, the denomination of taxpayer's pleading as a counter-claim preserves taxpayer's right to judicial review without compromising the legislative policy embodied in **N.J.S.A.** 54:51A(b).

Right of Tenant To Contest—Ewing Township v. Mercer Paper Tube Corp. 8 **N.J. Tax** 84 (Tax Court of New Jersey—December 19, 1985)

Included within the class of "aggrieved taxpayers" given right to appeal tax assessments pursuant to **N.J.S.A.** 54:3-21 is any lessee whose lease covers the full tax year and who is required to pay the full assessment of the taxes levied; however, the complaint must be instituted in the name of the owner, within his consent, or the owner is to be made a third party defendant.

Business Personal Property Tax—Underground Fuel Storage Tanks Held to be Personal Property and Taxable as Business Personal Property—Exxon Corporation v. Township of East Brunswick, et al (Tax Court of New Jersey, and Law Division (Middlesex County) of the Superior Court—July 2, 1985) (unreported)

These consolidated cases were remanded from the Appellate Division of the Superior Court for a determination and a plenary hearing on the issue of whether underground fuel storage tanks are taxable by municipalities as real property. **Exxon Corp. v. East Brunswick Tp.**, 192 **N.J. Super.** 329 (App. Div., 1983), certif. den. 96 **N.J.** 313 (1984), reversing 5 **N.J. Tax** 216 (Tax Ct., 1982). The court, after hearing all the facts, held that the plaintiff is entitled to judgment in the Superior Court action declaring that the underground fuel storage tanks located in the defendant municipalities are personal property and taxable as business personal property and not as real property and vacating all 1982 real property tax assessments made by the defendant municipalities with respect to the tanks. The underground fuel storage tanks are all constructed of either steel or fiberglass. The tanks can be tanks themselves. The evidence showed that the tanks were removed by plaintiff whenever it ceased to do business at a given location, when older tanks are replaced with newer ones, when a charge in sales volume at a given location required tanks of larger capacity or when damaged tanks were replaced. The evidence also showed that the tanks were in fact removed frequently. The test of real vs. personal property employed in the New Jersey Supreme Court decision of **Bayonne v. Port Jersey Corp.**, 70 **N.J.** 367 (1979), is whether the item in question can be removed without irreparable or serious physical injury or damage to the freehold. The test employed in **Bostian v. Franklin State Bank,** 1 **N.J. Tax** 270 (Tax Ct., 1980) aff'd per curiam 2 **N.J. Tax** 391 (App. Div., 1980) requires an affirmative answer to three questions to conclude that an item was real property. The three questions are: (1) was the item physically affixed to the realty? (2) was it appropriated to the use or purchase of the part of the realty to which it was affixed? and (3) was a permanent accession to the freehold intended? The facts herein are such that whichever test is applied to the underground fuel tanks, they are not real property but rather personal property. With respect to the material injury in the **Bayonne** case, the tanks are removable without material (i.e., irreparable or serious physical) injury to the land. With respect to the three-pronged test in **Bostian** there is no physical annexation of the tanks to the land; nor is a permanent accession intended. Judgment was therefore entered declaring the underground fuel storage tanks to be personal property and not taxable as real property. All 1982 real property assessments made by the defendant municipalities with respect to the tanks were vacated.

Appeal By Municipality By A Counterclaim To Increase Its Original Assessment of Real Property Must Be Filed August 15, The Statutory Deadline Where Discrimination Is Not An Issue—F.M.C. Stores Co. v. Borough of Morris Plains; Edison Mall Associates v. Township of Edison; 115 Acres Venture/First National State Bank v. Township of Edison 100 **N.J.** 418 (Supreme Court, July 30, 1985)

This is a companion case to **Pantasote Co. v. City of Passaic,** decided today. One issue presented on this appeal is whether, absent properly filed claims by the taxing districts, the Tax Court may on an appeal by the taxpayer increase an original tax assessment. This appeal differs from the appeal in **Pantasote** in that here, unlike the district in **Pantasote,** the taxing districts failed to file their own claims for affirmative relief. In each of these consolidated real property tax appeals, the taxpayer filed its appeal of the municipality's 1983 property tax assessment prior to the August 15 deadline, but the municipality failed prior to the statutory deadline to file its appeal or cross-appeal contesting its own tax assessment. The Tax Court granted both municipalities leave to file a counterclaim challenging the original assessments. The taxpayers sought leave to appeal to the Appellate Division of the Superior Court but that court denied the motions. The taxpayers brought similar motions before this Court. This Court granted the motions and summarily remanded the cases to the Appellate Division for consideration of the merits. 96 **N.J.** 302 (1984). The cases were then consolidated by the Appellate Division for disposition. The Appellate Division held that tax appeals filed by the municipalities after the August 15 statutory deadline were barred, and, in the absence of timely appeals by the taxing districts from their original assessments, the assessments could not be increased, at least when discrimination is not an issue, 195 **N.J. Super.** 373 (1984). Each taxing district filed a notice of motion for leave to appeal, which this Court granted, 99 **N.J.** 180 (1984). The New Jersey Supreme Court affirmed the Appellate Division and held that absent proper claims for relief by the taxing district, the Tax Court may not on an appeal by the taxpayer increase an original tax assessment. It was also held that: 1. The statute governing the filing of a property tax appeal directs that both taxpayers and taxing districts aggrieved by the assessed valuation of property, may appeal to the county board of taxation or, where appropriate, the Tax Court, on or before August 15 of that tax year. Because the right to appeal is prescribed by statute, both appealing taxpayers and taxing districts are required to adhere strictly to the deadlines, as with all other statutory requirements.

Farmland Rollback Tax Assessment—Procedural—Estoppel—Gale Builders, Inc., et al v. Hunterdon Cty. Bd. of Taxation & Tewksbury Tp. 8 **N.J. Tax** 16 (Tax Court of NJ—November 13, 1985)

Appeal from judgment of county tax board must be filed with Tax Court within 45 days of service of judgment, not receipt of tax bill. Original method of assessing omitted property pursuant to **N.J.S.A.** 54:4-63.12 et seq. to be used to impose farmland rollback tax assessment. Estoppel not granted against State to same extent as against private persons.

Farmland Assessment—Temporary Change In Use—Hamilton Tp. v. Estate of Lyons 8 **N.J. Tax** 112 (Tax Court of New Jersey—January 14, 1986)

When previously qualified farmland ceases to be devoted to an agricultural or horticultural use, and it is applied to a use other than agricultural or horticultural, even though the change is temporary and in the future it will be returned to agricultural use in an improved condition, a change of use within the intent of the rollback statute, **N.J.S.A.** 54:4-23.8, has occurred, which triggers the imposition of rollback taxes.

Valuation—Inganamort Bros. v. Borough of Fort Lee. 202 **N.J. Super.** 87 (App. Div., 1985)

Borough taxing district appealed from determinations of true value in the Tax Court for the tax years 1977-1980. The Superior Court, Appellate Division, affirmed the Tax Court and held that: (1) Freeze Act amendments substituting phrase "final judgment" for phrase "judgment final" operated to provide real property taxpayers relief under the Act, regardless of whether the right to an appellate remedy had expired or had been exhausted; hence, upon finding true value of property in question for 1977, Tax Court properly proceeded to apply the Act to carry that value through the two succeeding assessment years as well, though taxing district's right to appeal had apparently yet to expire or be exhausted, and (2) trial court properly entered judgments for 1977 through 1979 based upon capitalized income, where taxing district failed in its proof as to quantum of potential condominium conversion value. The opinion of the Tax Court is reported at 7 **N.J. Tax** 564 (June 28, 1984).

Valuation—Market Approach—Toxic Waste—Inmar Associates, Inc. v. Borough of Carlstadt 7 **N.J. Tax** 482 (Tax Court of N.J.—July 19, 1985)

Under market sales approach to valuation of land contaminated by toxic waste, parties had burden of proving value by preponderance of the evidence either through comparable sales of similarly contaminated land or through sales of uncontaminated land less the cost to remove toxicity as of assessment date. Where taxing district failed to adjust comparable uncontaminated land for presence of toxic waste, and taxpayer's adjustment for contamination was based on cost estimate not foreseeable on assessing date, neither party met burden of proof, and county tax board judgment affirmed.

Valuation—Condominium Conversion Value—Economic Rent—Discrimination Ratio—Little Ferry Bor. v. Vecchiotti; Vecchiotti v. Bor. of Little Ferry 7 **N.J. Tax** 389 (Tax Court of N.J.—May 1, 1985)

Condominium conversion value rejected because property found not ripe for conversion. Actual rents less than maximum permitted by rent control ordinance found it to be uneconomic. Use of unweighted, unclassified ratio in lieu of ratio provided in **N.J.S.A.** 54:51A-6 (Ch. 123) rejected.

Freeze Act (N.J.S.A. 54:51A-8) Mediterranean House v. Fort Lee Bor. 7 **N.J. Tax** 528 (Tax Court of N.J.—July 25, 1983)

Any change in value does not prevent application of the Freeze Act. The change must be analyzed on a case-by-case basis. Here, change in value exception held inapplicable where increase in subject property's value was in general range of increase in value of all real property in the taxing district as determined by the Taxation Division Director's sales study. **N.J.S.A.** 54:1-35.1 et seq.

Assessor's Demand For Income Statement—Dismissal—Monsanto Co. v. Town of Kearny 8 **N.J. Tax** 109 (Tax Court of New Jersey—January 13, 1986)

N.J.S.A. 54:4-34, which requires every owner of income-producing property to respond to the municipal assessor's written request for an income statement within 45 days or precluded from maintaining an appeal, is inapplicable to an owner-occupied manufacturing plant because it is not income-producing property.

Exemption—Hospital Purposes—New Brunswick v. Rutgers Community Health Plan, Inc. 7 **N.J. Tax** 491 (Tax Court of N.J.—July 23, 1985)

Health Maintenance Organization, which does not provide continuous 24-hour medical care, is not a hospital and is not entitled to exemption from property tax under **N.J.S.A.** 54:4-3.6 unless it functions as an intergral part of a hospital facility.

Exemption of Certain Newly Constructed Residential Structures From Property Taxation Until Certificate of Occupancy Is Issued Held Constitutional And Does Not Constitute Special Legislation—The New Jersey State League of Municipalities et al v. Irwin I. Kimmelman, Attorney General of New Jersey, 204 **N.J. Super.** 323 (App. Div., 1985)

The Appellate Division of the Superior Court reversed the Law Division of the Superior Court Bergen County, whose opinion is reported at 197 **N.J. Super.** 89 (Superior Court, Law Division 1984). The Appellate Division held that L. 1982, c.220 (approved December 29, 1982) as amended by P.L. 1983 c.155 (approved April 22, 1983) (**N.J.S.A.** 54:4-23a) which exempts certain forms of unoccupied, newly constructed, residential structures from local property taxation for a specified period of time or until a certificate of occupancy had been issued was constitutional and not special legislation in violation of Article IV §VII par. 9 and Article VIII §1, par. 2 of the New Jersey Constitution. The Appellate Division found that the statute may stand as general legislation and it met the three prong tests which was developed in **Vreeland v. Byrne,** 72 **N.J.** 292 (1977) 1. The purpose and object of the legislation must be considered. The court found that the object of the legislation must be designed to reduce the cost to build residential structures and hence the cost of housing. 2. The Statute must be applied to the factual situation existing to determine whether any one thing is excluded that should be included. The court found that the only form of comparable residential housing that was clearly excluded from the exemption was multi-family rental complexes. Mobile homes eligible to be taxed as real estate, cooperative single-family housing, two-family dwellings with, for instance, one owner occupied and the other entered and the like may arguably be entitled to exemption under the statute. Such questions of entitlement should be decided on a case by case basis with full opportunity for argument on the facts of the particular case to be presented to the appropriate court. It must be recognized that some discriminatory impact and some imperfections in the grouping or categories will not invalidate the classification. 3. It must be determined whether as so applied, the resulting classification can be said to rest on a rational or reasonable basis relevant to the purpose and object of the Act. The Appellate Division found that in light of the strong presumption of validity of the Legislature's enactment and its analysis of the construction costs and problems for residential structures versus the construction costs and problems for multi-family units, that there was a rational basis to support the exclusion of residential rental units, and there is no violation of the constitutional provisions in question. The Appellate Division held that the legislation does not constitute "special legislation." Judgment was entered reversing the judgment of the Law Division of the Superior Court.

Affirm Tax Court's Dismissal of Complaint For Failure To Exhaust Administrative Remedies—New York Susquehanna and Western Railway Corp. v. State of New Jersey 204 **N.J. Super.** 630 (App. Div., 1985)

The Appellate Division of the Superior Court affirmed the Tax Court in its dismissal of plaintiff's complaint substantially for the reasons expressed in its opinion reported at 6 **N.J. Tax** 575 (Tax Ct., September 21, 1984). Taxpayer filed a complaint contesting determination by the Director of the Division of Taxation that taxpayer's property was not used for railroad purposes within the meaning of the Railroad Property Tax Act and therefore was not assessable by the State. The Director of the Division of Taxation moved to dismiss the plaintiff's complaint for lack of jurisdiction and for taxpayer's failure to exhaust administrative remedies. The Tax Court held that the taxpayer's failure to contest local property tax assessment on property which the Director of the Division of Taxation determined was not used for railroad purposes within the meaning of the Railroad Property Tax Act, and therefore was not assessable by the State under the Act, by timely filing a petition of appeal with the County Tax Board in accordance with the statutory mandate precluded the exercise of jurisdiction by the Tax Court over the taxpayer's complaint contesting the Director of the Division of Taxation's determination that the taxpayer's property was not used for railroad purposes. Judgment was entered by the Appellate Division affirming the Tax Court's dismissal of the plaintiff's complaint.

Taxpayer On Appeal From Tax Assessment Must Present Competent Evidence of True Value And To Rebut Presumption of Validity of Original Assessment—The Pantasote Company v. City of Passaic, 100 **N.J.** 408 (1985)

Pantasote appealed Passaic's 1979 tax assessment of its industrial property to the Passaic County Board of Taxation, which affirmed the assessment. Pantasote appealed the judgment to the Tax Court, and later filed additional appeals covering the 1980 and 1981 assessments. The Tax Court held that Pantasote failed to present competent evidence from which true value could be established and, therefore, failed to rebut the presumption of validity that attended the original assessment. Thus, the court affirmed the original assessments. 6 **N.J. Tax** 34 (Tax Ct. 1983). Pantasote appealed to the Appellate Division, which affirmed substantially for the reasons given by the Tax Court.

The New Jersey Supreme Court granted Pantasote's petition for certification, limiting the appeal to the issue of the Tax Court's use of a presumption in favor of the original tax assessments. 99 **N.J.** 143 (1984).

The New Jersey Supreme Court in affirming the Tax Court and Appellate Division held that under the circumstances of this case, the Tax Court properly applied the presumption of validity to the assessment and soundly concluded that the taxpayer had failed to overcome that presumption by sufficient evidence. It was also held that:

1. In tax matters, it is to be presumed that governmental authority has been exercised correctly and in accordance with law. On appeal, then, a municipality's original tax assessment is entitled to a presumption of validity. Based on this presumption, the appealing taxpayer has the burden of proving that the assessment is erroneous. The presumption in favor of the taxing authority can be rebutted only by cogent evidence, which must be "definite, positive and certain in quality and quantity to overcome the presumption."

2. In this case, the Tax Court reviewed Pantasote's evidence to determine its weight and sufficiency. It rejected the income approach and market approach used by Pantasote's expert. Based on this analysis, the court held that Pantasote had failed to carry its burden in rebutting the presumption. The rejection by the Tax Court of the sufficiency of Pantasote's proofs is not questioned.

3. Absent any strong indication arising from the evidence properly before the Tax Court that the **quantum** of the assessment was far wide of the mark of true value, inadequacies in the municipality's evidence or deficiencies in

the assessment methodology will not impugn the presumption of validity that attaches to the original assessment. In this case, the amount of the assessment was reasonably related to property values that could have otherwise been reached by an application of sound assessment approaches, and, further, the assessment appears to be a reasonable approximation of true value. Moreover, while the assessment methodology of the tax assessor was incorrect, the deficiencies do not manifest an arbitrary or capricious discharge of the assessor's responsibilities. Thus, the Tax Court properly invoked the presumption of validity that attaches to the **quantum** of the assessment.

The judgment of the Appellate Division was affirmed.

Motion To Withdraw Complaint—Purex Corp. v. Paterson 8 **N.J. Tax** 121 (Tax Court of New Jersey—January 14, 1986)

Two separate and distinct improved lots, economically utilized by a single user as a chemical processing business but separated by a vacated street, are to be considered as one economic unit. Where taxpayer filed separate complaints contesting assessments on each of said lots, taxpayer's subsequent motion to dismiss the complaint pertaining to one of said lots pursuant to R.8:3-9, which ordinarily mandates granting same, shall be denied where adherences to the rule results in an injustice.

Correction of Error—Red Bank Bor. v. N.J. Bell Telephone Co. 8 **N.J. Tax** 152 (Tax Court of New Jersey—February 6, 1986)

A mathematical error not involving judgment or opinion, resulting from the application of a front-foot unit price (which is not in dispute) to a property's frontage is an error correctable under **N.J.S.A.** 54:51A-7. However, an original allowance of depreciation and the building's classification involve opinion; therefore, the values resulting therefrom may not be altered under this statute. Alleged failure to include value of an elevator in the overall value of a building also is not correctable under **N.J.S.A.** 54:51A-7 because the final applied improvements assessment constitutes the assessor's opinion of the value of the total building.

Economic Rent—Apartment Building—River Drive Village v. Garfield 7 **N.J. Tax** 632 (Tax Court of N.J.—September 11, 1985)

In a non-rent-control community, economic rent for 3½ room apartments held to be $450, the highest rent for units of that size in the building, where no significant difference between apartments exist. Current rent rolls are not market rents where the landlord has voluntarily favored longtime tenants with below-market rents.

Settlement Of Taxpayer's Challenge Of Local Property Assessment Not Approved—Rosenberg v. South Orange Tp. 8 **N.J. Tax** 7 (App. Div., 1983)

This appeal from an interlocutory determination in the Tax Court is before us upon a grant by the Supreme Court of leave to appeal. We affirm substantially for the reasons articulated by Judge Hopkins in his opinion of March 15, 1983, 8 **N.J. Tax** 1 (Tax Ct. 1983). It is clear from that that he did not feel bound by the opinion of the assessor either to approve or disapprove. Nor do we think the assessor's consent is necessary to the approval of such a settlement. But Judge Hopkins concluded that, in the circumstances as they appeared when the proposed settlement was offered to him for approval, the agreement "to a settlement without full knowledge of all the facts" and the entry of the municipality into the proposal "at a time when it did not have adequate knowledge of the fair market value of the subject property" at a critical time precluded his approval. We believe this determination not to be a mistaken exercise of discretion nor a perversion of his authority under R.8:9-5 which, we note, is permissive rather than mandatory in its language.

Burden of Proof—Presumption of Correctness—Rumson Bor. v. Peckham 7 **N.J. Tax** 539 (Tax Court of N.J.—August 15, 1985)

Where taxing district adduced sufficient competent evidence to overcome presumption of correctness of judgment of Monmouth County Board of Taxation, but taxpayer successfully refuted taxing district's evidence of value, although affirmative evidence did not establish true value, Tax Court entered judgment affirming the judgment of the county board of taxation since taxing district failed to sustain ultimate burden of proof by a preponderance of credible evidence.

Error In Property Tax Assessment Resulting From Decimal Point In Frontage Figure Placed in Wrong Place Is Correctible—Sabella v. Lacey Tp., 204 **N.J. Super.** 55 (App. Div., 1985)

The Appellate Division of the Superior Court reversed the Tax Court's oral decision and held that an error in a property tax assessment because an assessment company failed to put a decimal point in the frontage figure to be applied by the assessor, charging the taxpayer with 580 front feet when he only had 58.0 front feet, is an error correctible in the Tax Court under the correction of error statute, **N.J.S.A.** 54:2-41, (since repealed and replaced with **N.J.S.A.** 54:51A-7, c.45, P.L. 1945 effective January 28, 1983). Everyone connected with taxation in the municipality concedes that the taxpayer was being assessed four times more than he should have been assessed because of the error. The court said that the statute should be construed liberally, rather than narrowly as the Tax Court believes proper. Here, there was a gross mechanical error which did not involve the subjective judgment or opinion of the tax assessor and it should be corrected pursuant to the statute. The Appellate Division reversed the Tax Court and remanded the case back for further proceedings.

SAIJ Realty, Inc. v. Kearny 8 **N.J. Tax** 191 (Tax Court, February 21, 1986)

Taxpayer filed a complaint for review of the 1985 property tax assessment on its property in Kearny. Kearny moved to dismiss, based on Chapter 91, Laws of 1979, **N.J.S.A.** 54:4-34, which authorizes the assessor to demand from a taxpayer in income statement, in the case of income-producing property. Chapter 91 authorizes dismissal of the complaint if the statement is not furnished within 45 days. By the 1979 amendment the assessor also is required to enclose a copy of Chapter 91, setting forth the consequences of failure to comply. The assessor enclosed a copy of a pre-1979 version of Chapter 91 with the request for an income statement, with no reference to the consequences of failure to comply. Taxpayer did not comply at any time. The Tax Court held that the statute is mandatory in requiring taxpayer to provide the information; "shall" is mandatory unless the context requires a different meaning. The 45 days also is mandatory, but so is the requirement that the assessor must furnish a copy of the statute, as controlling at the time of transmittal. As Justice Holmes said in **Rock Island et al v. U.S.,** 245 **U.S.** 141, at 143 (1920), "Men must turn square corners when they deal with government," and it behooves government to behave fairly with its citizens. The motion to dismiss was denied.

Interest To Be Charged On Voluntary Installment Payments Under A Special Assessment—Serkin v. Ocean Township et al. (App. Div., 1985) (unreported)

The Appellate Division of the Superior Court affirmed the judgment of the Law Division for the reasons stated in its opinion. The Law Division held that the municipality could only charge pursuant to **N.J.S.A.** 40:56-35 the legal rate of interest, which is 9% here, on installment payments made by property owners as a result of a special assessment. The municipality by resolution provided that the property owners would have two months from the date of the confirmation of the assessments to pay the whole assessment without interest or to pay in ten equal yearly installments with legal interest. The municipality charged interest of 8% a year on assessments under $1500 and 18% a year on assessments over $1500, relying on **N.J.S.A.** 40:56-32 and 54:4-67. It was held that the issue of the rate of interest to be charged when assessments are paid in installments was not before the Appellate Division in **Mira Land Development Corp. v. Matawan Bor.**, 133 **N.J. Super.** 440, 443 (App. Div., 1975), certif. denied 68 **N.J.** 278 (1975), and its pronouncement on that point was dictum and is not binding here; interest of 18% on assessments over $1500 (which is the rate for delinquent assessments) may not be charged on timely installment payments where, as here, the governing body of the municipality has provided for such payments pursuant to **N.J.S.A.** 40:56-35, under which "legal interest" (here, 9%) is to be charged.

Farmland Rollback Tax Assessment—Limited Dividend Housing—S.J. Associates, Ltd. v. East Windsor Tp. 8 **N.J. Tax** 92 (Tax Court of New Jersey—December 31, 1985)

Change in use from farmland to limited dividend housing does not relieve land from rollback tax even though taxing district has entered into a tax abatement agreement for housing project which relates to future tax payments. Taxing district does not have power to waive rollback taxes.

Valuation—Pipeline—Transcontinental Gas Pipe Line Corp. v. Bernards Tp. 7 **N.J. Tax** 508 (Tax Court of N.J.—July 23, 1985)

Segment of interstate natural gas pipeline is special purpose property to be valued for local property tax assessment purposes free and clear of regulation that restricts the pipeline company's income. Improper to use depreciated historical cost or "book value" as basis for valuation.

Shopping Center Tenant Had Standing To Appeal Assessment—Village Supermarkets, Inc. v. West Orange Tp. 206 **N.J. Super.** 597 (App. Div., 1986)

Shopping center tenant brought action challenging portion of local property tax assessment attributable to its leased premises. Landlord moved to intervene and sought dismissal of appeals. The Tax Court, 6 **N.J. Tax** 481, found that tenant had no standing to challenge assessment and dismissed tenant's appeals, and tenant appealed. The Superior Court, Appellate Division, held that: (1) tenant had standing to appeal assessment; (2) tenant could not appeal solely from portion of single assessment attributable to its leasehold; and (3) tenant could appeal entire assessment, assuming proper procedural precautions were taken to protect interests of landlord and other tenants from possible adverse effects of appeal. Judgment was entered reversing the Tax Court and remanded the matter back for further proceedings consistent with the Appellate Division's Opinion.

Burden of Proof—Valuation—WCI—Westinghouse, Inc. v. Edison Tp. 7 **N.J. Tax** 610 (Tax Court of N.J.—August 1, 1985)

Valuation date presented by both taxpayer and township failed to sustain the requisite burden of proof by a preponderance of the evidence necessary to overcome the presumptive correctness of the original property tax assessment. In the absence of substantial and competent proof, the court could not apply its expertise to determine the true value of the property.

Valuation—West Orange Tp. v. First Mountain Associates 7 **N.J. Tax** 431 (App. Div., 1984)

Taxpayer appealed from judgment of the Tax Court (not reported opinion) which fixed initial assessment of its three story office building. The Superior Court, Appellate Division, held that: (1) Tax Court properly adjusted value produced by income capitalization method upwards based on comparable sales approach and cost approach; (2) Tax Court properly took judicial notice of effective tax rates of two other municipalities; and (3) permitting taxpayer's expert to testify on cross-examination about his recollection of construction costs on property record card was not reversible error. Judgment was entered affirming the judgment of the Tax Court in this case.

Exemption—Burden of Proof—Weymouth Tp. v. Memorial Park Family Practice Center, Inc. 7 **N.J. Tax** 589 (Tax Court of N.J.—July 19, 1985)

Where qualifications for tax exemption is in issue, the burden of proving tax exempt status is upon the party urging exemption, even if it is the defendant. Exemptions under **N.J.S.A.** 54:4-3.6 are tested by exclusiveness both of purpose of the organization and use of the property. Corporation organized to expand and coordinate rural health care services with a system of comprehensive primary care with appropriate specialty support is not organized exclusively for charitable or hospital purposes. A non-profit corporation providing medical care to individuals, approximately 50% of whom receive some sort of discount and a small percentage pay no fee, is not exclusively operated for charitable or hospital purposes where the balance of short fall expenses are funded by government subsidies even though it additionally provides incidental health-related services and educational programs.

SALES TAX

Powerboat Owned by Non-operating Delaware Corporation Based in New Jersey Not Exempt From Sales and Use Tax, Coppa v. Taxation Division Director, Tax Court, (not currently reported), April 23, 1986

Two brothers bought a power boat in the name of a Delaware corporation and claimed the statutory exemption for a nonresident corporation under **N.J.S.A.** 54:32B-11(2). The Director imposed a use tax on the two brother-shareholders who paid the tax and then sought a refund. The brothers testified that they intended to conduct a boat charter operation. The testimony revealed no business operation and all reports were made by the shareholders personally. The boat was never moved to Delaware. The Tax Court found that the corporation was never a viable entity and engaged in no activity. It was an "alter ego" of the two shareholders. The court looked through the corporate veil and found no business purpose for the corporation. The refund claim was denied.

Requiring Sole Proprietorship to Produce Statutorily Mandated Records Does Not Violate The Privilege Against Self-Incrimination—In re Siegel 208 **N.J. Super.** 588 (App. Div., March 13, 1986)

Respondent, sole proprietorship of a jewelry store, was served with a subpoena requiring production of records as part of a sales tax audit by the Division of Taxation. Respondent sought to quash the subpoena under his Fifth Amendment privilege against self-incrimination. The Superior Court ordered enforcement of the subpoena, and respondent appealed.

The Appellate Division held that the Fifth Amendment protected a sole proprietor only against mandatory production of records which were not required by law to be maintained; that is, personal records. Respondent as a sales tax collector was required to maintain records of invoices, sales slips, receipts, and other documents by **N.J.S.A.** 54:32B-12. The subpoena as modified pertained only to these required records for the statutory three year period. The order of the Superior Court requiring enforcement of the subpoena was affirmed.

Boat Purchased and Used for Fishing Charters Did Not Meet Statutory Exemption for Head Boats and Sales Tax Properly Imposed Tana Sportfishing Corp. v. Dept. of Treas., Div. of Taxation (Tax Court—April 10, 1986) (not currently reporrted)

Division of Taxation imposed sales tax on the purchase of a 53 foot fishing boat and taxpayer appealed based on **N.J.S.A.** 54:32B-8.12. The Tax Court held that the exemption applied only to head boats, subject to annual Coast Guard inspection, and taxpayer's boat met neither of these tests. Exemptions are strictly construed. There is a reasonable basis for the qualifications to exempt commercial fishing boats. The exemption meets the "rational relationship" test, and the tax determination was affirmed.

SALES AND USE TAX

Rentals of Railroad Tank Cars to Deliver Fuel Oil to Taxpayer's Station are Taxable—Atlantic City Electric Co. v. Taxation Div. Director 7 **N.J. Tax** 554 (Tax Court of New Jersey—August 20, 1985)

The Tax Court affirmed a sales and use tax deficiency assessment levied against the taxpayer by the Director of the Division of Taxation for rental of railroad tank cars paid to transport oil to its electrical generating station.

The Sales and Use Tax Act, **N.J.S.A.** 54:32B-8(m)(2), exempts from sales and use tax:

"Sales of machinery, apparatus or equipment for use or consumption directly and primarily in the production, generation, transmission or distribution of gas, electricity, refrigeration, steam or water for sales or in the operation of sewerage systems."

The court held that for rental of railroad tank cars to be exempt under §8(m)(2) they must be used directly and primarily in the production and generation of electricity. Even by the broadest definition, production and generation cannot be deemed to begin before the fuel oil arrives at the generating station. The railroad tank cars are used primarily and directly in the transportation of fuel oil. They cannot be regarded as being used primarily and directly in the production and generation of electricity.

The Tax Court distinguished its decision in **Millington Quarry, Inc. v. Taxation Div. Director,** 5 **N.J. Tax** 144 (Tax Ct., 1983) which exempted trucks and excavating equipment used to remove rock from the quarry cliff face and transport it to the rock crusher, holding such equipment was used directly and primarily in the refining process (converting rock into gravel). The court said that the Millington quarry equipment differs from the equipment in this case in that it was used on-site as part of the production process.

It was further stated by the Tax Court that exemption in §8(m)(2) does not include equipment used off-site to deliver raw materials or fuel to the generating station for use in the production and generation process. Equipment used off-site for transportation of materials to the production site is not used directly and primarily in production.

Taxpayer argued that if it had chosen to use over-the-road tank truck instead of railroad tank cars to transport the fuel, the purchase or rental of those trucks would be exempt under **N.J.S.A.** 54:32B-8.31.

Similarly, if the fuel oil were transported in the railroad's own railroad tank cars, that transportation would be exempt under **N.J.S.A.** 54:32B-8.11 and under **N.J.S.A.** 54:32B-8.27. The method actually utilized by the taxpayer is the focus of inquiry and that method is specifically taxable under the Sales and Use Tax Act and does not come within the exemption.

The fact that the rental of the railroad tank cars may be viewed as a part of fuel costs or be required to be accounted for as such by the Board of Public utilities does not change the character of the rental payments for sales and use tax purposes. The rental of railroad tank cars is separate from the cost of fuel and is separately taxable for sales tax purposes.

The court entered a judgment affirming the deficiency sales and use tax assessment against the plaintiff and held that the rentals of railroad tank cars used to deliver fuel oil to taxpayer's generating station are taxable under the Sales and Use Tax Act.

Use Tax Imposed On Samples Distributed To Taxpayer's Customers Who Are Located Outside New Jersey—Cosmair, Inc. v. Taxation Division Director 8 **N.J. Tax** 9 (Tax Court of New Jersey—October 9, 1985)

The Tax Court held that plaintiff who is a manufacturer of cosmetic and fragrance products was liable for use tax on samples delivered to its customers who are located outside New Jersey. The samples involved are the same size as those used in purchase-with-purchase sales promotions. The samples were withdrawn from its store inventory at its New Jersey warehouse, packaged by plaintiff, picked up by a common carrier and delivered to its out-of-state department store customers.

The court held that the definition of "use" in **N.J.S.A.** 54:32B-2(h) as the exercise of any use or power over tangible personal property by the **purchaser** thereof is no consequence. The statutory definition of "use" is equally applicable to a manufacturer, processor or assembler, except to the extent specifically exempting such use from tax.

It was further held that the plaintiff did not come within the exception, in **N.J.S.A.** 54:32B-6 which imposes the use tax. The exception from use tax is for the mere storage, retention or withdrawal from storage of tangible personal property by the person who manufactured, processed or assembled the tangible personal property. The definition of use for purposes of the use tax is extensive. It is the exercise of any **right or power** over tangible personal property.

In this case, the taxpayer actually exercised its right to dispose of the property. In segregating the samples and shipping them by common carrier to the various out-of-state customers, it did everything that it could to convey title to the subject samples. Although delivery to the common carrier was such that the samples could have been recalled prior to actual delivery to customers, the extent to which the taxpayer did act, pursuant to its intent to distribute its samples, was a sufficient exercise of its rightful power to bring the use tax into play.

Since the taxpayer exercised rights and control over the samples beyond the mere storage, keeping, retention or withdrawal from storage of tangible personal property, it is subject to use tax.

Judgment was entered dismissing plaintiff's complaint and affirming the use tax assessment against the plaintiff.

Use Tax Upheld On Purchase of Color Photographic Film—Hospital Portrait Service Co. v. Department of Treasury, Division of Taxation 7 **N.J. Tax** 431 (App. Div., 1984)

The Appellate Division of the Superior Court affirmed the Tax Court substantially for the reasons stated in the opinion of December 19, 1983 reported at 6 **N.J. Tax** 305 (Tax Ct., 1983).

The Tax Court had upheld a use tax assessment imposed by the Director of the Division of Taxation on purchases of color photographic film by the plaintiff, who is in the business of selling photographs of newborn infants. The film is sent to an independent contractor, who develops the film into negatives and prints. Plaintiff sells the prints to customers but retains the negatives.

The Tax Court had held that photographic film is not exempt from sales tax under **N.J.S.A.** 54:32B-20 because the materials are not used to induce or cause a chemical or refining process. In addition, the materials are not used in a processing operation that results in a finished product. Only when the film is exposed to light and to the processing agents does a chemical reaction occur. The film itself does not induce or cause a chemical process.

It had also held that photographic film is not exempt from sales tax under **N.J.S.A.** 54:32B-8.13(a). The fact that film is not a supply, as defined in **N.J.A.C.** 18:24-4.2, does not automatically make it become machinery, apparatus or equipment, which it cannot be considered to be by any stretch of the imagination for purposes of the §8.13a exemption.

In addition, it had ruled that the exemption from use tax under **N.J.S.A.** 54:32B-11(a)(4) did not apply because the film itself is not altered in its chemical nature or changed in form or function into the finished print.

Judgment was entered affirming the Tax Court judgment and dismissing the plaintiff's complaint.

Uphold Tax Collection In Transaction Where Regulation Not Adopted—The Princeton Community Phone Book, Inc. v. John R. Baldwin Individually and as Director, Division of Taxation and New Jersey Bell Telephone Company—(App. Div., 1985) (unreported)—Petition for Certification Denied, 102 **N.J.** 386 (Dec. 23, 1985)

The Appellate Division affirmed the oral decision of the Tax Court of April

12, 1985 which dismissed the plaintiff's complaint on the grounds that it fails to set forth a claim on which relief can be granted.

Plaintiff is a publisher of independent telephone directories which it distributes free to telephone subscribers and others. It derives its income from advertisers who buy space in the directories. It has since 1970 paid sales tax on printing, binding and paper pursuant to **N.J.S.A.** 54:32B-3(a) and 3(b)(1).

Although plaintiff claimed to be confused by the New Jersey Supreme Court decision in **Fairlawn Shopper Inc. v. Director, Div. of Tax,** 98 **N.J.** 64 and **Today Newspapers, Inc. v. Taxation Div. Director** 98 **N.J.** 75 (1984) and did not know whether it could claim a "sale for resale" exemption from its printing, binding and paper charges and collect sales tax from its advertisers, it rejected the Tax Court's offer to decide the taxable transaction issue. Instead it sought to enjoin sales tax collection on either transaction until a regulation was issued following rule-making procedures in accordance with the Administrative Procedures Act **N.J.S.A.** 52:14B-1 et seq. The Appellate Division concurred with the Tax Court's rejection of the plaintiff's contentions. It found that the Director's action in not adopting a formal regulation but rather giving notice, that despite **Fairlawn Shopper** he continues to advise telephone directory publishers to pay sales tax on paper, printing and binding charges, was not invalid as a violation of plaintiff's constitutional rights. The court pointed out that prospective change in the identification of the taxable event may always be accomplished by the Director by statutory rule-making procedures. However, the present posture of this case does not mandate rule-making.

Judgment of the Tax Court in dismissing the plaintiff's complaint against the defendants was affirmed.

NEW JERSEY SPILL COMPENSATION AND CONTROL ACT

Superfund Preempts State Fund That Is Intended To Pay In Part or In Whole For The Same Types of Expenses—Exxon Corp. et al v. Hunt, Administrator of the New Jersey Spill Compensation Fund et al, U.S. Supreme Court, Docket No. 84-978, 54 LW 4249, Decided March 10, 1986.

The United States Supreme Court reversed in part, and affirmed in part, the New Jersey Supreme Court whose opinion is reported at 97 **N.J.** 526 (1984.)The United States Supreme Court held that the Federal Superfund preempted any state fund that is intended in whole or in part, to pay for the same type of expenses that may be paid by the Federal Superfund.

Appellant corporation, having paid the Spill Act tax, brought suit in the New Jersey Tax Court against appellees (the State and certain of its officials), seeking a tax refund and a declaratory judgment that the New Jersey tax was invalid in its entirety as being preempted under §114(c) of the Federal Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), which provides: "Except as provided in this chapter, no person may be required to contribute to any fund, the purpose of which is to pay compensation for claims for any costs of response or damages or claims which may be compensated under this subchapter." Section 114(c) also contains a saving provision stating that nothing in §114(c) shall be interpreted to prevent a State from using general revenues for such a fund or from imposing a special tax to purchase or locate equipment or otherwise prepare for a response to hazardous substance releases. The court entered summary judgment for appellees, and the N.J. Superior Court, Appellate Division affirmed. The New

Jersey Supreme Court also affirmed, holding that the Spill Fund tax was not preempted by §114(c) insofar as the Spill Fund "is used to compensate hazardous waste cleanup costs and related claims that are either not covered or not actually paid under Superfund."

The U.S. Supreme Court held:

1. The words "costs of response or damages or claims" in §114(c) are to be read as a unit, and the entire phrase is modified by the phrase "which may be compensated under this subchapter," thus preempting any special state tax fund used to reimburse either a State or third party for cleanup expense. An interpretation of those terms so as to include only a private party's cleanup expenses, and so as to permit state-fund expenditures for all state-government cleanup efforts is not supported by CERCLA's history or the wording of other provisions of CERCLA, particularly the saving provision of §114(c) which, in authorizing special state taxes to pay for the State's preparations for responding to hazardous substance releases, would be redundant if the preempted provision did not cover direct governmental expenditures at all.

2. Section 114(c)'s phrase "which may be compensated under this subchapter" is to be interpreted as preempting any state fund that is intended, in whole or in part, to pay for the same types of expenses that may be paid by Superfund, and not as covering only expenses that are actually paid by Superfund.

3. Neither the structure nor the legislative history of CERCLA supports appellees' contention that although §114(c) is not restricted to cases in which Superfund actually disburses money, it applies only when Superfund pays a claim or would have paid the claim had it not already been paid by a state fund. Remedying the Nation's toxic waste problems as effectively as possible was not the sole policy choice reflected in CERCLA. Congress' decision to enact a preempting provision resulted in part from its concern about the potentially adverse effects of overtaxation on the competitiveness of the American petrochemical industry. That consideration cautions against concluding that Congress would not have wanted to hinder State attempts to clean up hazardous substances in any way. Nor is there sufficient support in §114(c)'s language or history to accept appellees' contention that in view of the limited availability of Superfund money, only projects that have been actually approved, or are almost certain to be approved, can be termed "eligible" for Superfund financing, and then only to the extent of the approved funding.

4. The National Contingency Plan—which CERCLA requires to be revised annually to list sites most in need of federal efforts—provides the appropriate measure of whether a given expenditure constitutes "costs of response or damages or claims which may be compensated" by Superfund. Since CERCLA also provides that a State must agree to pay at least 10% of the cost of any remedial action for a hazardous site within the State, such State's share is not eligible for Superfund money and thus is not a cost that "may be compensated" for purposes of §114(c). Under the above-stated principles, use of the New Jersey Spill Fund to compensate third parties for damage resulting from hazardous substance discharges, to pay personnel and equipment costs, to administer the fund, and to conduct research is beyond the scope of CERCLA, and therefore not preempted by §114(c). However, use of the Spill Fund to finance state governmental cleanup (except for 10% State's share of remedial costs) and to reimburse third parties for cleanup costs is preempted so long

as such efforts occur at sites that are eligible for Superfund financing according to the terms of the National Contingency Plan.

To the extent that the Spill Act is preempted by the Federal Superfund the judgment of the New Jersey Supreme Court is reversed and the case remanded back for further proceedings consistent with the U.S. Supreme Court's opinion.

A dissenting opinion was filed in this case.

Damages resulting from "Spills" Prior To The April 1, 1977 Effective Date of the Act Are Not Compensible By The Fund, But New "Spills," Even From Old Sources, After That Date Are Compensible, Township of South Orange Village v. Hunt (App. Div., May 19, 1986)

South Orange filed a claim with the New Jersey Spill Compensation Fund under the Spill Compensation and Control Act, **N.J.S.A.** 58:10-23.11 et seq., which became effective April 1, 1977. The claim arose from various gasoline leaks from service stations in South Orange which damaged water wells in the municipality. The first leak was discovered on February 14, 1977. Further leaks were discovered on April 4, 1977. On April 18, 1977 the entire well field was closed because of gasoline contamination. The resulting damages exceeded $2,000,000. South Orange filed a claim with the Fund on January 11, 1978. The claim was rejected by the Fund Administrator on the grounds that the gasoline discharges began before April 1, 1977, the effective date of the Act. South Orange appealed from the Administrator's final decision to the Appellate Division of the Superior Court. The Appellate Division held that it has jurisdiction to hear the appeal, despite apparent noncompliance with the 45 day period for appeal, because of on-going negotiations between the parties between 1978 and the appeal on January 12, 1983, and for other reasons. On the merits, the Court held that the Fund was not liable for damages for discharge prior to the April 1, 1977 the effective date of the Spill Compensation and Control Act. However, the finding of the Administrator that all of the damages occurred prior to April 1, 1977 is contradicted by statements in Department of Environmental Protection internal memoranda indicating new leaks in April, May and July, 1977. Accordingly, the Court remanded the case to the Administrator of the Fund, for a determination of which, if any, damages resulted from post-Act discharges of gasoline.

U.S. SUPREME COURT

Appeal Dismissed From Court of Appeals of New York Which Held Constitutional A New York Tax Law Which Imposes A 10% Tax On Gains Derived From Real Property Transfers of One Million Dollars Or More—Donald J. Trump v. Roderick Chu, Commissioner of The Department of Taxation and Finance, U.S. Supreme Court Docket No 85-118, 54 LW 3263 October 21, 1985.

The U.S. Supreme Court summarily dismissed an appeal from the Court of Appeals of New York in the case of **Trump v. Chu** reported at 65 N.Y. 2d, 20, 478 N.E. 2d 971 (NY 1985). The Court of Appeals of New York held that New York Tax Law Article 31-B was not in violation of the equal protection clause of both the 14th Amendment to the U.S. Constitution and Art 1 §11 of the New York State Constitution. Article 31-B imposes a 10% tax on gains derived from real property transfers of one million dollars or more.

The Court of Appeals of New York held that: (1) article does not violate equal protection clause by exempting transfers for less than one million dollars, and (2) classification employed by article, in requiring developers of condominiums and cooperative dwellings to aggregate consideration in connection with sales of dwellings for purposes of meeting one million dollar taxing threshold, but not requiring aggregation for sale of subdivided parcels with improved residence, is rationally related to legitimate state purposes of encouraging development of individually owned residence while discouraging rapid conversion of scarce rental apartments to condominiums and cooperatives; therefore, such classification does not violate equal protection.

APPENDIX I

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TABLE 19
MAJOR STATE TAX RATES

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Alabama	4%	11¢	16.5¢	5%	*2%-5%
Alaska	None	8	16	*1-94	None
Arizona	5	16	15	*2.5-10.5	*2-8
Arkansas	4	13.5	21	*1-6	*1-7
California	4.75	9	10	9.6	*1-11
Colorado	3	18	20	6	*3-8
Connecticut	7.5	17	26	11.5	None
Delaware	None	11	14	8.7	*1-8.8
Dist. of Columbia	6	15.5	13	10	*2-11
Florida	5	4	24	5.5	None
Georgia	3	7.5	12	6	*1-6
Hawaii	4	15-18.5	29	*5.85-6.435	*2.25-11
Idaho	5	14.5	9.1	7.7	*2-7.5
Illinois	5	13	20	4	2.5
Indiana	5	14	10.5	3	3
Iowa	4	16	26	*6-12	*.5-13
Kansas	4	11	24	4.5	*2-9
Kentucky	5	10	3	*3-7.25	*2-6
Louisiana	4	16	16	*4-8	*2-6
Maine	5	14	28	*3.5-8.93	*1-10
Maryland	5	13.5	13	7	*2-5
Massachusetts	5	11	26	8.33	5, 10
Michigan	4	15	21	2.35	4.6
Minnesota	6	17	23	*6-12	*1.5-14
Mississippi	6	9	18	*3-5	*3-5
Missouri	4.225	7	13	5	*1.5-6
Montana	None	17	16	6.75	*2-11
Nebraska	3.5	19	23	*4.75-6.65	19

TABLE 19
MAJOR STATE TAX RATES-Continued

State	Sales	Motor Fuels	Cigarettes	Corporation Net Income	Personal Income
Nevada	5.75	11.25	15	None	None
New Hampshire	None	14	17	8	5
New Jersey	6	8	25	9	*2-3.5
New Mexico	4.75	11	15	*4.8-7.6	*1.8-8.5
New York	4	8	21	10	*2-13.5
North Carolina	3	15.5	2	6	*3-7
North Dakota	4	13	18	*3-10.5	*2-9
Ohio	5	12	14	*5.1-9.2	*.855-8.55
Oklahoma	3.25	10	18	5	*.5-6
Oregon	None	11	27	7.5	*4-10
Pennsylvania	6	12	18	9.5	2.1
Rhode Island	6	13	25	9	22.21
South Carolina	5	13	7	6	*2-7
South Dakota	4	13	23	None	None
Tennessee	5.5	17	13	6	6
Texas	4.125	10	20.5	None	None
Utah	4.625	14	12	5	*2.25-7.75
Vermont	4	13	17	*6-9	26.5
Virginia	3	15	2.5	6	*2-5.75
Washington	6.5	18	31	None	None
West Virginia	5	10.5	17	*6-7	*2.1-13
Wisconsin	5	17.5	25	7.9	*5-7.9
Wyoming	3	8	8	None	None

*Graduate Rates.

TABLE 20

SALES AND USE TAX CASH COLLECTIONS—CALENDAR YEARS 1984-5 BY TYPE OF BUSINESS

(Dollar Amounts in Thousands)

	1985				1984			
Type of Business	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)	No. of Vendors	Sales Tax	Use Tax	Total Tax (a)
Exempt Organizations	320	$ 582	$ 0	$ 582	$ 298	$ 558	$ 2	$ 559
Manufacturing	9,983	141,229	41,689	182,918	9,715	134,265	37,367	171,632
Service	55,836	334,772	44,398	379,170	51,888	289,983	40,923	330,906
Wholesale	9,968	149,469	4,216	153,685	9,502	128,444	4,072	132,516
Construction	12,434	37,476	9,301	46,776	11,714	33,883	7,592	41,475
Retail	91,321	1,498,623	22,283	1,520,906	89,416	1,341,115	20,340	1,361,455
Government	20	97	0	97	18	65	0	65
Not Classified	4,282	54,763	4,321	59,083	4,020	55,536	1,785	57,321
Totals	184,164	$2,217,011	$126,208	$2,343,217	$176,571	$1,983,849	$112,081	$2,095,929

(a) Totals may not add due to rounding.

TABLE 21

SALES TAX BASE AND SALES AND USE TAX CASH COLLECTIONS BY TYPE OF BUSINESS, CALENDAR YEAR 1985

(Dollar Amounts in Thousands)

Type of Business	Number of Vendors	Gross Receipts	Deductions	Taxable Receipts	Sales Tax (a)	Use Tax	1985 Total Tax (b)	1984 Total Tax	% Change 1984-5
Exempt Organizations ...	320	$ 35,780	$ 26,170	$ 9,610	$ 582	$ 0	$ 582	$ 559	4.0
Manufacturing	9,983	42,169,633	39,819,722	2,349,911	141,229	41,689	182,918	171,632	6.6
Service	55,836	25,791,311	20,227,720	5,563,591	334,772	44,398	379,170	330,906	14.6
Wholesale	9,968	32,100,758	29,616,115	2,484,643	149,469	4,216	153,685	132,516	16.0
Construction	12,434	6,153,993	5,530,516	623,477	37,476	9,301	46,776	41,475	12.8
Retail	91,321	69,997,203	45,085,433	24,911,770	1,498,623	22,283	1,520,906	1,361,455	11.7
Government	20	5,233	3,623	1,610	97	0	97	65	49.5
Not Classified	4,282	4,325,738	3,416,505	909,233	54,763	4,321	59,083	57,321	3.1
Totals (b)	184,164	$180,579,649	$143,725,804	$36,853,845	$2,217,011	$126,208	$2,343,217	$2,095,929	11.8%

(a) Ratio of sales tax to taxable receipts exceeds 6% because tax on fractional parts of $1 averages slightly more than 6 cents.

(b) Totals may not add due to rounding.

TABLE 22
STATE AND LOCAL TAXES FISCAL YEAR 1984
($ Millions)

State	Total Tax	Property Tax	Col. 2 as a % of Col. 1	Rank of Col. 3
Alabama	$ 3,653.5	$ 444.5	12.2	50
Alaska	2,352.1	436.7	18.6	42
Arizona	3,804.3	1,069.2	28.1	25
Arkansas	2,034.0	400.4	19.7	41
California	38,511.5	9,870.4	25.6	32
Colorado	4,256.2	1,415.7	33.3	18
Connecticut	5,221.4	2,106.7	40.3	8
Delaware	858.0	120.8	14.1	48
Florida	11,772.4	3,840.8	32.6	20
Georgia	6,265.6	1,666.2	26.6	30
Hawaii	1,602.7	289.1	18.0	44
Idaho	954.4	256.1	26.8	29
Illinois	16,167.5	5,917.3	36.6	15
Indiana	6,008.8	1,878.8	31.3	21
Iowa	3,703.9	1,434.1	38.7	10
Kansas	3,072.0	1,140.8	37.1	14
Kentucky	3,554.2	645.3	18.2	43
Louisiana	4,972.0	739.2	14.9	47
Maine	1,420.5	511.2	36.0	16
Maryland	6,535.6	1,652.0	25.3	33
Massachusetts	8,983.5	3,094.5	34.4	17
Michigan	14,297.0	5,451.2	38.1	12
Minnesota	7,102.2	1,940.1	27.3	28
Mississippi	2,262.1	491.9	21.7	40
Missouri	5,070.3	1,171.1	23.1	37
Montana	1,050.3	485.0	46.2	2
Nebraska	1,978.7	814.2	41.1	7
Nevada	1,232.9	271.6	22.0	39
New Hampshire	1,067.2	650.7	61.0	1
NEW JERSEY	12,302.1	5,108.2	41.5	5
New Mexico	1,699.9	210.2	12.4	49
New York	37,777.2	11,519.6	30.5	22
North Carolina	6,331.6	1,410.2	22.3	38
North Dakota	915.4	224.3	24.5	34
Ohio	13,397.6	3,992.5	29.8	23
Oklahoma	3,821.3	658.3	17.2	45
Oregon	3,531.5	1,526.6	43.2	4
Pennsylvania	15,573.2	4,101.6	26.3	31
Rhode Island	1,349.6	540.0	40.0	9
South Carolina	3,235.7	792.2	24.5	34
South Dakota	690.8	286.9	41.5	5
Tennessee	4,142.1	1,003.4	24.2	36
Texas	17,833.8	6,681.0	37.5	13
Utah	1,872.2	522.7	27.9	26
Vermont	673.9	259.6	38.5	11
Virginia	6,820.6	1,935.9	28.4	24
Washington	6,160.0	1,716.1	27.9	26
West Virginia	2,173.0	373.4	17.2	45
Wisconsin	7,414.6	2,429.2	32.8	19
Wyoming	1,279.7	561.9	43.9	3
United States Totals	$318,760.6	$96,059.4	30.1	—

Amounts shown are mainly from local general property taxes, but in some states may include collections of local special property taxes.

SOURCE: Bureau of Census. GOVERNMENTAL FINANCES IN 1983-84. Table 5.
NOTE: Same rank applies in case of ties.

TABLE 23

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE, FISCAL YEAR 1984

State	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Alabama	$ 3,653.5	$ 2,704.3	$ 949.3	9.99	44	7.39	24	2.59	44	915.66	47	677.77	39	237.92	44
Alaska	2,352.1	1,973.3	378.8	28.55	1	23.95	1	4.60	17	4,704.20	1	3,946.60	1	757.60	3
Arizona	3,804.3	2,525.8	1,278.5	12.05	16	8.00	17	4.05	28	1,246.09	26	827.32	20	418.77	28
Arkansas	2,034.0	1,541.4	492.7	9.74	45	7.38	25	2.36	48	865.90	50	656.19	45	209.75	48
California	38,511.5	25,617.7	12,893.8	11.54	22	7.68	22	3.86	31	1,503.06	11	999.83	10	503.23	18
Colorado	4,256.2	2,132.8	2,123.3	10.62	35	5.32	48	5.30	7	1,339.27	18	671.11	41	668.12	6
Connecticut	5,221.4	3,086.0	2,135.4	11.17	27	6.60	38	4.57	18	1,655.49	5	978.44	12	677.05	5
Delaware	858.0	712.6	145.4	11.18	26	9.29	7	1.89	50	1,399.67	16	1,162.48	5	237.19	45
Florida	11,772.4	7,329.4	4,443.1	9.51	47	5.92	44	3.59	34	1,072.56	40	667.77	43	404.80	32
Georgia	6,265.6	3,954.6	2,311.0	10.53	37	6.65	36	3.88	30	1,073.43	39	677.51	40	395.92	34
Hawaii	1,602.7	1,248.2	354.5	12.93	7	10.07	5	2.86	40	1,542.54	10	1,201.35	4	341.19	39
Idaho	954.4	687.2	267.1	10.10	42	7.27	27	2.83	43	953.45	46	686.51	38	266.83	42
Illinois	16,167.5	8,701.3	7,466.2	11.35	25	6.11	40	5.24	8	1,404.53	14	755.91	26	648.61	8
Indiana	6,008.8	4,043.4	1,965.4	10.47	38	7.04	33	3.42	35	1,092.91	37	735.43	30	357.48	36
Iowa	3,703.9	2,241.5	1,462.4	11.91	17	7.21	29	4.70	14	1,272.82	23	770.27	25	502.54	19
Kansas	3,072.0	1,789.6	1,282.3	10.34	39	6.02	42	4.32	23	1,260.05	25	734.04	31	525.96	16
Kentucky	3,554.2	2,798.7	755.6	10.18	40	8.02	16	2.16	49	954.66	45	751.73	28	202.95	49
Louisiana	4,972.0	3,131.7	1,840.4	10.91	31	6.87	34	4.04	29	1,114.30	35	701.86	36	412.46	29
Maine	1,420.5	920.3	500.3	12.59	12	8.16	15	4.43	20	1,228.81	29	796.11	23	432.79	27
Maryland	6,535.6	3,946.8	2,588.7	11.68	20	7.06	31	4.63	16	1,502.78	12	907.52	17	595.24	11
Massachusetts	8,983.5	5,839.4	3,144.1	11.74	19	7.63	23	4.11	24	1,549.41	9	1,007.14	9	542.27	15
Michigan	14,297.0	8,568.7	5,728.3	13.75	5	8.24	12	5.51	6	1,575.43	7	944.21	16	631.22	9
Minnesota	7,102.2	5,077.2	2,025.0	14.39	4	10.28	3	4.10	26	1,706.44	4	1,219.89	3	486.54	24
Mississippi	2,262.1	1,740.7	521.4	10.80	32	8.31	11	2.49	46	870.71	49	670.02	42	200.69	50
Missouri	5,070.3	3,053.0	2,017.3	9.18	50	5.53	46	3.65	32	1,012.44	42	609.62	47	402.82	33

TABLE 23 (Continued)

STATE AND LOCAL TAXES AS A PERCENTAGE OF PERSONAL INCOME AND PER CAPITA, BY STATE FISCAL YEAR 1984

State	Taxes in Millions $			Taxes as % of Personal Income						Taxes Per Capita					
				Total		State		Local		Total		State		Local	
	Total	State	Local	%	Rank	%	Rank	%	Rank	$	Rank	$	Rank	$	Rank
Montana	1,050.3	583.3	466.9	12.93	7	7.18	30	5.75	4	1,274.64	22	707.89	35	566.63	12
Nebraska	1,978.7	1,068.7	910.0	11.05	30	5.97	43	5.08	9	1,232.07	28	665.44	44	566.63	12
Nevada	1,232.9	861.1	371.8	11.11	29	7.76	21	3.35	36	1,353.35	17	945.23	15	408.12	31
New Hampshire	1,067.2	423.5	643.7	9.26	48	3.67	50	5.59	5	1,092.32	38	433.47	50	658.85	7
NEW JERSEY	12,302.1	7,137.5	5,164.6	11.67	21	6.77	35	4.90	11	1,637.01	6	949.77	14	687.24	4
New Mexico	1,699.9	1,377.4	322.4	12.60	11	10.21	4	2.39	47	1,193.75	31	967.28	13	226.40	47
New York	37,777.2	18,817.7	18,959.5	16.46	3	8.20	14	8.26	1	2,130.09	3	1,061.05	7	1,069.04	1
North Carolina	6,331.6	4,636.0	1,695.6	10.64	34	7.79	20	2.85	41	1,027.02	41	751.99	27	275.04	41
North Dakota	915.4	684.4	231.0	11.53	23	8.62	10	2.91	39	1,334.40	19	997.67	11	336.73	40
Ohio	13,397.6	7,985.0	5,412.6	11.12	28	6.63	37	4.49	19	1,246.06	27	742.65	29	503.40	17
Oklahoma	3,821.3	2,662.0	1,159.3	10.57	36	7.36	26	3.21	37	1,158.67	32	807.16	21	351.52	37
Oregon	3,531.5	1,850.5	1,681.0	12.35	13	6.47	39	5.88	3	1,320.68	20	692.03	37	628.65	10
Pennsylvania	15,573.2	9,600.2	5,973.1	11.44	24	7.05	32	4.39	21	1,308.56	21	806.67	22	501.90	20
Rhode Island	1,349.6	810.0	539.7	12.10	14	7.26	28	4.84	12	1,402.91	15	842.00	19	561.02	14
South Carolina	3,235.7	2,384.9	850.8	10.79	33	7.95	18	2.84	42	980.52	43	722.70	33	257.82	43
South Dakota	690.8	358.8	332.0	10.02	43	5.21	49	4.82	13	978.47	44	508.22	49	470.25	26
Tennessee	4,142.1	2,511.6	1,630.4	9.26	48	5.61	45	3.64	33	878.12	48	532.46	48	345.64	38
Texas	17,833.8	9,829.2	8,004.7	9.71	46	5.35	47	4.36	22	1,115.38	34	614.75	46	500.64	21
Utah	1,872.2	1,196.7	675.6	12.86	9	8.22	13	4.64	15	1,133.29	33	724.39	32	408.96	30
Vermont	673.9	413.0	260.9	12.86	9	7.88	19	4.98	10	1,271.51	24	779.25	24	492.26	22
Virginia	6,820.6	4,064.4	2,756.2	10.14	41	6.04	41	4.10	26	1,210.18	30	721.15	34	489.03	23
Washington	6,160.0	4,542.3	1,617.7	11.76	18	8.67	9	3.09	38	1,416.42	13	1,044.45	8	371.97	35
West Virginia	2,173.0	1,713.8	459.1	12.07	15	9.52	6	2.55	45	1,113.22	36	877.97	18	235.19	46
Wisconsin	7,414.6	5,116.2	2,298.3	13.26	6	9.15	8	4.11	24	1,555.73	8	1,073.48	6	482.23	25
Wyoming	1,279.7	801.5	478.1	20.89	2	13.08	2	7.80	2	2,504.31	2	1,568.49	2	935.62	2
UNITED STATES TOTALS	318,760.6	196,795.3	121,965.3	11.69		7.22		4.47		1,353.33		835.51		517.82	

1. State and local taxes differ slightly from the final totals compiled by individual states due to varying closing dates for state fiscal year tax collections and sampling errors in estimating local government taxes.

NOTE: Same rank applies in case of tie.

SOURCE: U.S. DEPARTMENT OF COMMERCE, BUREAU OF THE CENSUS, GOVERNMENTAL FINANCES IN 1983-1984. Tables 5 & [illegible]

TABLE 24
CORPORATION TAX RETURNS BY TOTAL TAX LIABILITY
(Dollar Amounts in Thousands)

1984

Total Tax Liability			Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
	Under	$ 100	90,089	$ 3,136	$ 49	$ 1,318	$ 3,615	$ 250	$ 4,858
$ 100	Under	200	14,068	1,077	922	878	1,404	97	2,208
200	Under	300	8,454	808	1,273	882	977	89	2,515
300	Under	400	6,056	689	1,413	848	906	83	2,499
400	Under	500	4,935	612	1,595	844	784	79	2,610
500	Under	1,000	14,978	2,373	8,403	1,276	2,785	341	10,922
1,000	Under	2,000	14,141	3,358	16,875	1,666	3,845	544	19,657
2,000	Under	3,000	7,778	2,646	16,457	1,168	2,961	450	18,677
3,000	Under	4,000	4,604	2,115	13,828	857	2,258	331	15,421
4,000	Under	5,000	3,356	1,755	13,266	677	1,827	328	14,546
5,000	Under	10,000	7,990	6,905	49,008	2,279	6,847	935	54,251
10,000	Under	25,000	5,330	10,496	71,467	2,398	8,720	1,067	79,581
25,000	Under	50,000	2,190	8,952	67,779	1,827	7,445	881	74,196
50,000	Under	75,000	837	5,331	45,902	712	4,227	393	49,337
75,000	Under	100,000	399	4,227	29,929	662	2,567	252	32,266
$100,000	and Up		1,313	37,971	496,251	5,928	32,920	2,357	505,509
Totals			186,518	$92,453	$834,418	$24,219	$84,088	$8,479	$889,096

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 25
CORPORATION TAX RETURNS BY NET INCOME TAX LIABILITY

(Dollar Amounts in Thousands)

1984

Net Income Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	107,977	$28,488	$ 346	$ 3,273	$10,966	$ 696	$ 33,230
$ 100 Under 200	8,182	709	1,197	708	788	73	2,022
200 Under 300	6,066	531	1,499	738	656	74	2,331
300 Under 400	4,711	526	1,638	701	612	68	2,395
400 Under 500	3,967	515	1,775	503	571	80	2,425
500 Under 1,000	12,750	1,594	9,233	1,163	2,237	310	10,648
1,000 Under 2,000	12,468	2,441	17,948	1,500	3,251	526	20,274
2,000 Under 3,000	6,997	1,700	17,146	1,284	2,586	434	18,896
3,000 Under 4,000	4,208	1,490	14,584	847	2,012	366	15,548
4,000 Under 3,085	5,000	1,367	13,792	640	1,711	267	14,675
5,000 Under 10,000	7,198	4,642	50,302	2,030	5,791	901	52,965
10,000 Under 25,000	4,683	6,749	72,698	2,198	8,305	949	75,804
25,000 Under 50,000	1,933	5,863	68,036	1,540	7,207	810	70,534
50,000 Under 75,000	753	3,627	45,818	915	4,017	426	49,139
75,000 Under 100,000	374	3,232	32,216	510	2,911	247	34,118
$100,000 and Up	1,166	28,981	486,190	5,668	30,465	2,233	484,091
Totals	186,518	$92,453	$834,418	$24,219	$84,088	$8,479	$889,096

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

TABLE 26
CORPORATION TAX RETURNS BY NET WORTH TAX LIABILITY
(Dollar Amounts in Thousands)

1984

Net Worth Tax Liability	Returns	Net Worth Tax	Net Income Tax	Prepayment	Credit	Penalty & Interest	Payment
Under $ 100	134,383	$ 4,687	$ 54,415	$ 6,219	$ 9,402	$1,872	$ 62,787
$ 100 Under 200	18,157	2,504	29,173	2,590	4,676	650	31,398
200 Under 300	7,875	1,935	20,814	1,333	3,225	343	22,194
300 Under 400	4,925	1,702	17,794	1,046	2,393	341	19,244
400 Under 500	3,131	1,397	14,421	971	1,828	215	15,916
500 Under 1,000	7,688	5,386	52,829	1,825	6,839	671	55,279
1,000 Under 2,000	4,503	6,264	68,932	1,642	7,605	755	70,670
2,000 Under 3,000	1,715	4,191	42,755	752	5,375	556	44,956
3,000 Under 4,000	925	3,199	31,619	754	2,992	177	33,794
4,000 Under 5,000	560	2,499	22,868	431	2,189	110	25,222
5,000 Under 10,000	1,270	8,901	79,699	1,150	9,628	645	81,139
10,000 Under 25,000	868	13,229	101,422	2,217	9,166	916	111,510
25,000 Under 50,000	274	9,558	65,118	407	5,192	398	69,415
50,000 Under 75,000	99	6,000	54,720	1,482	4,328	75	54,949
75,000 Under 100,000	41	3,509	23,316	403	-310	57	27,760
$100,000 and Up	104	17,492	154,794	998	9,561	696	162,863
Totals	186,518	$92,453	$834,418	$24,219	$84,088	$8,479	$889,096

Note: Lack of crossfoot in rows reflects the unaudited nature of these figures. Totals may not add due to rounding.

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT[1]	REFUNDS
1. ALCOHOLIC BEVERAGE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum, N.J.S.A. 54:44-1; N.J.S.A. 54:45-1	3 years to assess *[2]	1 year 54:45-6
2. BUSINESS PERSONAL PROPERTY	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:11A-13, 17	5 years after filing for additional assessment 54:11A-12b*[1]	2 years 54:49-14*[2]
3. CIGARETTE	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:40A-7	3 years to assess*[2]	2 years 54:49-14*[2]
4. CORPORATION	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:10A-19—1.5% per month on underpayment if paid within extended period of time; if payment is less than 90%, 1.5% per month plus 5% penalty per month. (4) Deficiency assessment—N.J.S.A. 54:49-6, 11*[2]	(1) 5 years for assessment of additional tax 54:10A-19.1*[1] (2) 10 years where corporation franchise return duly filed 54:10A-31	2 years 54:49-14*[2] if no assessment has been made*[3]

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
1. 3 years (up to 2 years additional by order of the Director) 54:45-2	(1) Failure to pay at sale or delivery—crime of fourth degree[*7] 54:47-5 (2) False swearing with intent to avoid tax—crime of fourth degree[*7] 54:47-4	(1) Within 30 days after finding by the Division to the Director—54:45-5, a hearing will be granted (2) To Tax Court—Appeals from decision of Director—90 days—Rule 8:4-1(b)
2. 5 years[*3]	(1) Failure to file, false or fraudulent filing—crime of fourth degree[*7] 54:52-1 (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2	Within 90 days to Tax Court—Rule 8:4-1(b)
3. 3 years 54:40A-23	(1) Forgery or counterfeiting stamps—crime of the third degree[*8] 54:40A-29 (2) Possession of counterfeit stamps—crime of the third degree[*8] 54:40A-29 (3) Possession of cigarettes with counterfeit stamps—more than 2,000 packs—crime of fourth degree[*7]—less than 2,000 packs—disorderly person[*8] 54:40A-29 (4) Preventing or hindering investigation—$250 for each offense 54:40A-27 (5) Making false entries with intent to evade tax—crime of the fourth degree[*7] 54:40A-31 (6) Transporting unstamped cigarettes without proper invoices—disorderly person[*8] 54:40A-32 (7) Failure to file report or filing false report—crime of the fourth degree[*7] 54:40A-33 (8) False swearing to evade tax—crime of the fourth degree[*7] 54:40A-34 (9) Violation of Act when no penalty provided—$250 54:40A-36	Within 90 days to Tax Court—Rule 8:4-1(b)[*2]
4. 5 years[*3]	(1) Failure to file or filing false report—crime of the fourth degree[*7] 54:52-1[*2] (2) False swearing to avoid paying tax—crime of the fourth degree[*7] 54:52-2[*2]	Within 90 days to Tax Court—Rule 8:4-1(b)

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Contined)

TAX	PENALTIES AND INTERESTS*	COLLECTION AND ASSESSMENT*[1]	REFUNDS
5. CORPORATION INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:10E-18	5 years to assess 54:10E-19	2 years 54:49-14*[2]
6. GROSS INCOME	(1) Failure to file—N.J.S.A. 54:49-4*[2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:9-5(a)—9% annum, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum (4) Additional penalties—N.J.S.A. 54A:9-6	(1) 3 years after return is filed except where return omits more than 25% of income, then 6 years. 54A:9-4	3 years after return is filed or 2 years after tax is paid whichever is later 54A:9-8a
7. INHERITANCE AND ESTATE	(1) Tax paid more than 8 months after it becomes due and payable 10%—if delay unavoidable 6% 54:35-3 (2) Failure to testify before appraiser after service of subpoena—$200 penalty 54:34-10	(1) Tax due is lien for 15 years 54:35-5 (2) 15 years 54:35-5.1	3 years from date of final determination or payment—no refund more than 20 years after date of death of decedent 54:35-10
8. MOTOR FUELS	(1) Failure to file a report (distributor or jobber) 20% of tax—N.J.S.A. 54:39-27 (2) Failure to pay—N.J.S.A. 54:49-3*[2]—1.5% per month, N.J.S.A. 54:49-4*[2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*[2]—9% per annum N.J.S.A. 54:39-64(b)	3 years to assess*[3]	(1) Distributors 1 year from date of payment 54:39-29 (2) Those refundable 6 months 54:39-67

*Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
5. 5 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54:52-1[*3] (2) False swearing to evade tax—crime of the fourth degree[*7] 54:52-2[*3] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*7] 54:52-4[*7]	Within 90 days to Tax Court—Rule 8:4-1(b)
6. 2 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*7] 54A:9-15 (2) Willful failure to withhold—crime of the fourth degree[*7] 54A:9-15	(1) Within 90 days to the Director 54A:9-9(b) (2) Within 90 days to Tax Court Rule 8:4-1(b)
7. 20 years[*3]	Willful and knowing misrepresentation to appraiser—crime of the fourth degree[*7] 54:34-11	Appeal from appraisal or assessment of tax—within 90 days after making and entering same to Tax Court Rule 8:4-1(b)
8. Wholesalers and retailers records 2 years 54:39-33; daily—1 year 54:39-34 Distributors and gasoline jobbers records 1 year 54:39-25	(1) Failure to pay tax—crime of the fourth degree 54:39-55[*9] (2) Making any false statements—crime of the fourth degree 54:39-55[*9] (3) Concealing any material fact—crime of the fourth degree 54:39-55[*9] (4) Obtaining fuel falsely—crime of the fourth degree[*7] 54:39-56	(1) Within 90 days to Tax Court—Rule 8:4-1(b) from docketed debts 54:39-47 (2) Within 90 days from any order or assessment of the Director 54:39-39

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST[*]	COLLECTION AND ASSESSMENT[*1]	REFUNDS
9. PUBLIC UTILITY FRANCHISE AND GROSS RECEIPTS	Failure to file report $100 per day 54:30A-19 and 54:30A-55, interest 1.5% per month[*3]	2 years[*3]	2 years[*3]
10. SALES AND USE	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:32B-26	3 years[*1] 54:32B-27	2 years after payment of tax by customer 54:32B-20
11. SAVINGS INSTITUTION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum N.J.S.A. 54:10D-5	5 years to assess 54:10D-16[*1]	2 years 54:49-14[*2] 54:49-16[*2]
12. SPILL COMPENSATION	(1) Failure to file—N.J.S.A. 54:49-4[*2]—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3[*2]—1.5% per month, N.J.S.A. 54:49-4[*2]—5% penalty (3) Extension of time—N.J.S.A. 54:49-3[*2]—9% per annum	NONE	2 years 54:49-14[*2] and 54:49-16[*2]

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[*] Penalties and interest were substantially increased by c. 177, P.L. 1975

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
9. 2 years[*3]	False swearing, perjury—crime of the fourth degree[*1] 54 52-2[*2] 54 30A-19 and 54 30A-55	Within 90 days to Tax Court—Rule 8 4-1(b)
10. 3 years 54 32B-16	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*8] 54 32B-26	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing 54 32B-19 (2) After Director's decision 90 days to appeal to Tax Court-Rule 8 4-1(b)
11. 5 years[*3]	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*1] 54 52-1[*2] (2) False swearing to evade tax—crime of fourth degree[*1] 54 52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*1] 54 52-4[*2]	Within 90 days to Tax Court—Rule 8 4-1(b)
12. 2 years for the Director 54 50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree[*1]—58 10-23 11h(f) (2) False swearing to evade tax—crime of the fourth degree[*1]—54 52-2[*2] (3) Giving false information—up to $25,000—58 10.23 11u	(1) Within 30 days to the Director 54 49-18 and 58 10-23 11(d) (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*1	REFUNDS
13. STATE TAX UNIFORM PROCEDURE LAW	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*1—9% per annum	Not a taxing law	2 years 54:49-14 and 54:49-16
14. WAGE REPORTING ACT	Failure by employer to file report—N.J.S.A. 54:1-62—first failure up to $1 per employee, second failure up to $5 per employee, third and subsequent failures up to $25 per employee.	Not a taxing law	Not a taxing law
15. ALCOHOLIC BEVERAGE WHOLESALE SALES	(1) Failure to file—N.J.S.A. 54:49-4*2—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3*2—1.5% per month, N.J.S.A. 54:49-4*2—5% penalty (3) Extension of time—N.J.S.A. 54:49-3*2—9% per annum N.J.S.A. 54:32C-12, 13	3 years to assess*1	2 years N.J.S.A. 54:49-14*2 and N.J.S.A. 54:49-16*2
16. SOLID WASTE RECYCLING	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
17. LANDFILL CLOSURE AND CONTINGENCY	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
18. PUBLIC COMMUNITY WATER SYSTEM TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16

*Penalties and interest were substantially increased by c. 177, P.L. 1975

CALENDAR OF TAX EVENTS
DUE DATES

TAXES	Payable monthly or bi-monthly	Payable Quarterly	Payable Semi-Annually	Payable Annually	Reports Monthly
1 Alcoholic Beverage	Bimonthly By the 15th				Licenses
2 Alcoholic Beverage Wholesale Sales	Monthly by the 20th				
3 Atlantic City Luxury Sales	Monthly by the 20th				
4 Business Personal Property			Sept. 15th Feb. 15th		
5 Cigarette	Taxes are prepaid by distributors before distribution				Licenses
6 Corporation Business	Due 15th day of 4th month after close of accounting period				
7 Corporation Income	Due 15th day of 4th month after close of accounting period				
8 Financial Business				By April 15th	
9 Gross Income				By April 15th[1]	
10 Insurance Premium				By March 1st	
11 Litter Control				By March 15th	
12 Local Property		Feb., May, Aug. & Nov. 1			
13 Motor Fuels	Monthly by the 22nd				Inventories
14 Public Community Water Systems		Jan., April, July & Oct. 20			
15 Public Utility Excise (for state use)				May 1st	
16 Public Utility Franchise (for municipal use)				*May, Sept., & Dec.	
17 Public Utility Gross Receipts (for municipal use)				*May, Sept., & Dec.	
18 Railroad Franchise				June 15th	
19 Railroad Property (class II)				Dec. 1st	
20 Resource Recovery Inv.	Monthly by the 20th				
21 Sales & Use	Remittance when $100 or more	Jan., April, July & Oct. 20			
22 Sanitary Land. & Cont.	Monthly by the 20th				
23 Savings Institution	Due 3½ months after close of the companies accounting period				
24 Solid Waste Import	Monthly by the 20th				
25 Solid Waste Recycling	Monthly by the 20th				
26 Solid Waste Services	Monthly by the 20th				
27 Spill Compensation	Monthly by the 20th				

[1] Taxpayers on a fiscal year; tax is due the 15th day of the 4th month following the close of the taxpayer's fiscal year.

*Billed annually, payable by the State in three installments.

CALENDAR OF TAX EVENTS DUE DATES (Continued)

	Reports Annually	Assessment Dates	Appeals Dates	State Certification Dates	State Distribution or Apportionment Dates	Lien Attachment against Property & Assets
1						
2						
3						
4			Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	
5						
6			Within Three Months	By June 1st For Banking Corporations	By July 15th For Banking Corporations	Jan. 1st after tax is due
7			Within Three Months			
8		Dec. 31st		By Nov. 10th	By Dec. 15th	Jan. 1st after tax is due
9	By the last day of Feb.					
10	By March 1st					
11						
12		Oct. 1st	By Aug. 15th			
13			Within One Year			
14						
15	Sept. 1st	April 1st	Within 90 Days	On or Before April 1st	Before January 1st	
16	& Feb. 1st	May 1st		On or Before May 1st		
17						
18	April 1st	June 1st	1st Tues. in Sept.			
19	March 1st	Dec. 15th	3rd Monday in May		By Dec. 15	
20						
21						
22						
23			Within Three Months			Jan. 1st after tax is due
24						
25						
26						
27						

APPENDIX II

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NEW JERSEY EFFECTIVE PROPERTY TAX RATES BY MUNICIPALITY 1984-1986

	EFFECTIVE TAX RATES		
County and District	1986	1985	1984
ATLANTIC COUNTY			
Absecon City	$2.24	$2.23	$2.11
Atlantic City	2.02	2.03	2.19
Brigantine City	1.45	1.39	1.36
Buena Boro	2.45	2.44	2.41
Buena Vista Twp.	1.87	1.97	1.94
Corbin City	2.60	1.75	1.60
Egg Harbor City	3.32	3.47	3.33
Egg Harbor Twp.	1.87	1.87	1.96
Estelle Manor City	1.95	1.96	1.98
Folsom Boro	2.23	2.06	2.30
Galloway Twp.	2.12	2.07	2.07
Hamilton Twp.	2.10	2.06	2.09
Hammonton Town	2.32	2.36	2.30
Linwood City	2.57	2.55	2.53
Longport Boro	1.12	1.01	.96
Margate City	1.56	1.50	1.50
Mullica Twp.	2.60	2.51	2.42
Northfield City	2.58	2.64	2.72
Pleasantville City	3.16	3.02	3.08
Port Republic City	2.01	1.97	2.16
Somers Point City	2.29	2.30	2.27
Ventnor City	1.63	1.60	1.51
Weymouth Twp.	2.43	2.18	2.39
BERGEN COUNTY			
Allendale Boro	$2.33	$2.47	$2.53
Alpine Boro	.99	1.02	1.04
Bergenfield Boro	2.74	2.97	2.95
Bogota Boro	2.77	2.96	2.82
Carlstadt Boro	1.27	1.35	1.40
Cliffside Park Boro	1.85	2.04	2.04
Closter Boro	2.29	2.51	2.54
Cresskill Boro	2.06	2.29	2.39
Demarest Boro	2.17	2.41	2.42
Dumont Boro	2.73	2.29	3.00
East Rutherford Boro	1.37	1.50	1.89
Edgewater Boro	1.61	1.85	1.53
Elmwood Park Boro	1.73	1.93	1.92
Emerson Boro	2.46	2.55	2.52
Englewood City	3.11	3.39	3.48
Englewood Cliffs Boro	.98	1.23	1.17
Fair Lawn Boro	2.06	2.21	2.27
Fairview Boro	2.30	2.38	2.42
Fort Lee Boro	1.80	1.82	2.05
Franklin Lakes Boro	1.47	1.57	1.69
Garfield City	2.27	2.31	2.32
BERGEN COUTNY (continued)			
Glen Rock Boro	2.37	2.59	2.68
Hackensack City	2.74	2.98	2.94
Harrington Park Boro	2.45	2.55	2.60
Hasbrouck Heights Boro	2.13	2.29	2.22
Haworth Boro	2.06	2.29	2.33
Hillsdale Boro	2.51	2.71	2.72
Hohokus Boro	1.73	1.91	1.89
Leonia Boro	2.64	2.95	2.98
Little Ferry Boro	1.98	2.30	2.34
Lodi Boro	2.57	2.80	2.78
Lyndhurst Twp.	1.79	2.00	1.97
Mahwah Twp.	1.86	1.98	2.08
Maywood Boro	2.01	2.27	2.31
Midland Park Boro	2.21	2.28	2.35
Montvale Boro	1.89	1.97	2.08
Moonachie Boro	1.13	1.31	1.45
New Milford Boro	2.33	2.63	2.65
North Arlington Boro	2.02	2.28	2.29
Northvale Boro	2.14	2.19	2.32
Norwood Boro	1.97	2.27	2.33
Oakland Boro	2.57	2.69	2.81
Old Tappan Boro	1.79	1.95	2.10
Oradell Boro	2.01	2.15	2.15
Palisades Park Boro	2.04	2.29	2.27
Paramus Boro	1.63	1.80	1.67
Park Ridge Boro	2.37	2.70	2.72
Ramsey Boro	2.30	2.49	2.63
Ridgefield Boro	.82	.74	.65
Ridgefield Park Village	2.63	2.80	2.84
Ridgewood Village	2.55	2.83	2.75
River Edge Boro	2.29	2.46	2.47
River Vale Twp.	2.41	2.64	2.69
Rochelle Park Twp.	1.65	1.69	1.65
Rockleigh Boro	.79	.82	.76
Rutherford Boro	2.60	2.80	2.65
Saddle Brook Twp.	1.69	1.72	1.70
Saddle River Boro	.95	1.07	1.04
South Hackensack	1.77	1.73	1.64
Teaneck Twp.	2.86	3.11	3.23
Tenafly Boro	2.19	2.44	2.47
Teterboro Boro	.77	.99	.92
Upper Saddle River Boro	1.79	1.96	1.96
Waldwick Boro	2.32	2.53	2.63
Wallington Boro	1.96	2.06	2.00
Washington Twp.	2.21	2.42	2.47
Westwood Boro	2.08	2.25	2.27
Woodcliff Lake Boro	2.02	2.23	2.35
Wood-Ridge Boro	1.74	1.97	1.74
Wyckoff Twp.	1.93	2.08	2.13

County and District	EFFECTIVE TAX RATES 1986	1985	1984
BURLINGTON COUNTY			
Bass River Twp.	$2.46	$2.40	$2.45
Beverly City	2.89	2.67	2.81
Bordentown City	2.70	2.54	2.74
Bordentown Twp.	2.73	2.73	2.65
Burlington City	1.43	1.37	1.24
Burlington Twp.	2.22	2.35	2.22
Chesterfield Twp.	2.20	2.28	2.27
Cinnaminson Twp.	2.45	2.36	2.39
Delanco Twp.	2.41	2.49	2.56
Delran Twp.	2.43	2.42	2.44
Eastampton Twp.	2.78	2.79	2.86
Edgewater Park Twp.	2.60	2.48	2.53
Evesham Twp.	2.08	2.17	2.25
Fieldsboro	2.29	1.83	1.91
Florence Twp.	2.53	2.54	2.34
Hainesport Twp.	2.78	2.70	2.79
Lumberton Twp.	2.56	2.30	2.34
Mansfield Twp.	1.90	1.82	2.02
Maple Shade Twp.	2.57	2.55	2.47
Medford Twp.	2.24	2.29	2.33
Medford Lakes Boro	2.53	2.43	2.51
Moorestown Twp.	2.35	2.42	2.37
Mount Holly Twp.	2.84	2.82	2.94
Mount Laurel Twp.	2.12	2.19	2.31
New Hanover Twp.	2.25	2.30	2.29
North Hanover Twp.	1.44	1.52	1.58
Palmyra Boro	2.51	2.51	2.62
Pemberton Boro	2.75	2.91	2.91
Pemberton Twp.	2.37	2.45	2/57
Riverside Twp.	2.24	2.27	2.24
Riverton Boro	2.48	2.54	2.64
Shamong Twp.	2.52	2.37	2.34
Southampton Twp.	1.87	1.77	1.86
Springfield Twp.	2.12	2.10	2.09
Tabernacle Twp.	2.22	2.28	2.18
Washington Twp.	2.57	1.99	1.87
Westampton Twp.	2.63	2.62	2.74
Willingboro Twp.	3.12	3.04	3.02
Woodland Twp.	2.33	2.23	1.59
Wrightstown Boro	2.48	2.42	2.41
CAMDEN COUNTY			
Audubon Boro	$3.25	$3.14	$3.33
Audubon Park Boro	5.51	6.46	5.39
Barrington Boro	3.42	3.21	3.44
Bellmawr Boro	3.18	3.35	3.39
Berlin Boro	2.97	3.09	2.94
Berlin Twp.	3.13	3.33	3.25
Brooklawn Boro	3.27	3.11	2.87
Camden City	5.89	6.39	6.67
Cherry Hill	2.96	3.15	3.32
Chesilhurst Boro	3.95	3.32	3.35
Clementon Boro	3.31	3.30	3.39
Collingswood Boro	3.20	3.25	3.26
Gibbsboro Boro	2.76	2.73	3.00
Gloucester City	3.05	2.81	2.87
Gloucester Twp.	3.33	3.16	3.19

County and District	EFFECTIVE TAX RATES 1986	1985	1984
CAMDEN COUNTY (continued)			
Haddon Twp.	3.16	3.09	3.14
Haddonfield Boro	2.89	2.92	2.98
Haddon Heights Boro	3.21	3.17	3.13
Hi-Nella Boro	2.74	2.67	2.71
Laurel Springs Boro	3.34	3.18	3.10
Lawnside Boro	3.44	3.39	3.46
Lindenwold Boro	3.33	3.23	3.19
Magnolia Boro	3.43	3.41	3.35
Merchantville Boro	3.26	3.44	3.53
Mt. Ephraim Boro	3.27	2.87	2.95
Oaklyn Boro	3.26	3.23	3.18
Pennsauken Twp.	2.97	2.95	3.07
Pine Hill Boro	3.58	3.36	3.36
Pine Valley Boro	2.16	2.24	4.63
Runnemede Boro	3.12	3.07	3.13
Somerdale Boro	3.36	3.32	3.31
Stratford Boro	2.77	2.84	2.86
Tavistock Boro	1.51	1.47	1.46
Voorhees Twp.	2.59	2.63	2.83
Waterford Twp.	3.50	3.37	2.97
Winslow Twp.	2.76	2.52	2.60
Woodlynne Boro	4.50	4.13	4.24
CAPE MAY COUNTY			
Avalon Boro	$0.96	$ .93	$ .96
Cape May City	1.74	1.76	1.83
Cape May Point Boro	.99	.89	.87
Dennis Twp.	1.91	1.87	1.96
Lower Twp.	2.05	2.04	1.96
Middle Twp.	2.10	2.25	2.33
North Wildwood City	1.86	1.78	1.82
Ocean City	1.51	1.42	1.40
Sea Isle City	1.43	1.27	1.29
Stone Harbor Boro	.99	.98	.98
Upper Twp.	.92	.89	.63
West Cape May Boro	1.85	1.84	1.87
West Wildwood Boro	2.03	1.94	1.93
Wildwood City	2.53	2.31	2.34
Wildwood Crest Boro	1.50	1.39	1.48
Woodbine Boro	2.66	2.63	2.34
CUMBERLAND COUNTY			
Bridgeton City	$3.77	$3.83	$3.84
Commercial Twp.	2.82	2.49	2.54
Deerfield Twp.	2.66	2.58	2.55
Downe Twp.	2.65	2.81	2.79
Fairfield Twp.	2.31	2.34	2.55
Greenwich Twp.	2.57	2.64	2.65
Hopewell Twp.	2.57	2.66	2.62
Lawrence Twp.	2.97	2.91	3.11
Maurice River Twp.	3.09	3.06	3.01
Millville City	3.05	2.95	2.96
Shiloh Boro	2.86	2.75	2.88
Stow Creek Twp.	2.44	2.47	2.56

	EFFECTIVE TAX RATES		
County and District	1986	1985	1984
CUMBERLAND COUNTY (continued)			
Upper Deerfield Twp.	2.26	2.26	2.18
Vineland City	2.90	2.96	2.87
ESSEX COUNTY			
Belleville Twon	$3.63	$3.51	$3.62
Bloomfield Town	3.59	3.63	3.67
Caldwell Boro	3.28	3.30	3.28
Cedar Grove Twp.	2.52	2.50	2.48
East Orange City	6.91	7.55	8.28
Essex Fells Twp.	2.24	2.26	2.37
Fairfield Twp.	2.36	2.37	2.45
Glen Ridge Boro Twp.	3.75	3.87	4.10
Irvington Twp.	4.89	4.41	4.65
Livingston Twp.	2.35	2.31	2.46
Maplewood Twp.	3.69	3.72	3.84
Millburn Twp.	2.31	2.24	2.33
Montclair Twp.	3.52	3.68	3.90
Newark City	4.75	4.92	5.53
North Caldwell Twp.	2.76	2.62	2.74
Nutley Twp.	3.38	3.39	3.48
Orange City Twp.	5.48	5.19	5.80
Roseland Boro	2.34	2.24	2.36
South Orange Village Twp.	4.06	4.11	4.24
Verona Twp.	3.16	3.20	3.37
West Caldwell Twp.	2.97	2.87	3.07
West Orange	3.51	3.48	3.89
GLOUCESTER COUNTY			
Clayton Boro	$2.71	$2.77	$2.68
Deptford Twp.	2.85	2.77	2.85
East Greenwich Twp.	2.13	2.13	2.18
Elk Twp.	2.40	2.19	2.17
Franklin Twp.	2.40	2.36	2.35
Glassboro Boro	3.12	3.06	3.10
Greenwich Twp.	1.67	1.59	1.69
Harrison Twp.	2.57	2.40	2.34
Logan Twp.	2.19	2.11	2.29
Mantua Twp.	2.91	2.66	2.62
Monroe Twp.	2.55	2.62	2.36
National Park Boro	2.91	2.88	2.81
Newfield Boro	2.79	2.55	2.52
Paulsboro Boro	2.92	2.55	2.42
Pitman Boro	2.73	2.70	2.74
South Harrison Twp.	2.53	2.29	2.33
Swedesboro Boro	2.48	2.26	2.45
Washington Twp.	2.52	2.38	2.36
Wenonah Boro	2.88	2.88	2.74
West Deptford Twp.	2.30	2.34	2.21
Westville Boro	2.76	2.75	2.57
Woodbury City	2.74	2.55	2.62
Woodbury Heights Boro	2.75	2.56	2.52
Woolwich Twp.	2.39	2.26	2.26

	EFFECTIVE TAX RATES		
County and District	1986	1985	1984
HUDSON COUNTY			
Bayonne City	$3.51	$3.81	$4.04
East Newark Boro	2.73	2.82	3.27
Guttenberg Town	2.21	2.38	2.52
Harrison Town	2.56	2.54	2.33
Hoboken City	3.38	3.40	4.23
Jersey City City	5.07	4.95	5.50
Kearny Town	2.67	2.61	2.60
North Bergen Twp.	3.87	4.86	4.13
Secaucus Town	2.38	2.39	2.68
Union City City	5.48	5.04	5.90
Weehawken Twp.	2.73	3.33	4.20
West New York Town	4.80	5.21	5.47
HUNTERDON COUNTY			
Alexandria Twp.	$2.15	$2.18	$2.27
Bethlehem Twp.	2.30	2.34	2.49
Bloomsbury Boro	2.30	2.17	2.30
Califon Boro	2.63	2.59	2.64
Clinton Town	2.72	2.71	2.95
Clinton Twp.	2.11	2.09	2.13
Delaware Twp.	2.12	2.13	2.13
East Amwell Twp.	2.00	1.91	1.97
Flemington	2.33	2.46	2.37
Franklin Twp.	2.08	1.93	2.02
Frenchtown Boro	2.54	2.39	2.40
Glen Gardner Boro	2.69	2.68	3.02
Hampton Boro	2.91	2.81	2.74
High Bridge Boro	2.56	2.42	2.62
Holland Twp.	.68	.69	.70
Kingwood Twp.	2.03	2.07	2.15
Lambertville City	1.91	2.15	2.18
Lebanon Boro	2.41	2.32	2.85
Lebanon Twp.	1.69	1.38	1.42
Milford Boro	1.94	1.93	1.98
Raritan Twp.	2.31	2.20	2.31
Readington Twp.	1.96	2.11	2.15
Stockton Boro	2.47	2.29	2.28
Tewksbury Twp.	2.10	2.19	2.27
Union Twp.	1.97	1.91	1.99
West Amwell Twp.	2.16	2.39	2.39
MERCER COUNTY			
East Windsor Twp.	$2.83	$2.80	$3.13
Ewing Twp.	2.70	2.65	2.77
Hamilton Twp.	2.74	2.62	2.72
Hightstown Boro	3.18	3.14	3.51
Hopewell Boro	2.11	2.26	2.41
Hopewell Twp.	2.06	2.13	2.28
Lawrence Twp.	2.28	2.25	2.44
Pennington Boro	2.14	2.22	2.39
Princeton Boro	2.07	2.09	2.29
Princeton Twp.	1.94	2.02	2.14
Trenton City	4.85	5.02	5.42
Washington Twp.	1.90	2.06	2.20
West Windsor Twp.	2.22	2.30	2.45

County and District	EFFECTIVE TAX RATES 1986	 1985	 1984
MIDDLESEX COUNTY			
Carteret Boro	$2.31	$2.37	$2.57
Cranbury Twp.	1.78	1.68	1.56
Dunellen Boro	2.35	2.62	2.67
East Brunswick Twp.	2.52	2.69	2.72
Edison Twp.	1.87	1.98	2.17
Helmetta Boro	2.79	2.19	2.46
Highland Park Boro	3.00	3.09	3.32
Jamesburg Boro	2.72	2.77	2.75
Metuchen Boro	2.54	2.71	2.73
Middlesex Boro	2.78	2.66	2.67
Milltown Boro	2.15	2.24	2.45
Monroe Twp.	1.82	1.88	2.00
New Brunswick City	3.09	3.19	3.37
North Brunswick Twp.	1.92	1.94	1.96
Old Bridge Twp.	2.81	2.84	3.07
Perth Amboy City	2.41	2.42	2.63
Piscataway Twp.	2.19	2.32	2.36
Plainsboro Twp.	1.76	1.83	1.64
Sayreville Boro	1.73	1.83	1.96
South Amboy City	1.87	1.98	1.12
South Brunswick Twp.	2.14	2.18	2.54
South Plainfield Boro	2.25	2.40	2.55
South River Boro	2.99	3.16	2.99
Spotswood Boro	2.67	2.78	2.93
Woodbridge Twp.	2.06	2.06	2.14
MONMOUTH COUNTY			
Aberdeen Twp.	$2.74	$2.88	$3.22
Allenhurst Boro	1.28	1.19	1.28
Allentown Boro	2.86	3.00	2.99
Asbury Park City	5.10	5.63	6.14
Atlantic Highlands	2.66	2.85	2.94
Avon-By-the-Sea Boro	1.83	1.96	2.06
Belmar Boro	2.10	2.21	2.31
Bradley Beach Boro	3.13	3.12	3.34
Brielle Boro	2.01	2.03	2.04
Colts Neck Twp.	1.78	1.95	2.06
Deal Boro	1.32	1.27	1.34
Eatontown Boro	2.63	2.63	2.95
Englishtown Boro	2.45	2.70	2.61
Fair Haven Boro	2.58	2.64	2.72
Farmingdale Boro	2.62	2.72	2.89
Freehold Boro	2.47	2.62	2.77
Freehold Twp.	2.33	2.37	2.42
Hazlet Twp.	2.41	2.59	2.66
Highlands Boro	2.60	2.78	3.05
Holmdel Twp.	1.80	1.78	1.87
Howell Twp.	2.25	2.30	2.29
Interlaken Boro	1.73	1.58	1.59
Keansburg Boro	3.16	3.24	3.34
Keyport Boro	2.67	2.76	2.79
Little Silver Boro	2.52	2.62	2.68
Loch Arbour Village	3.08	3.11	3.26
Long Branch City	2.89	2.99	3.23
Manalapan Twp.	2.39	2.37	2.51
Manasquan Boro	1.76	1.87	1.88
Marlboro Twp.	2.24	2.32	2.47

County and District	EFFECTIVE TAX RATES 1986	 1985	 1984
MONMOUTH COUNTY (continued)			
Matawan Boro	2.80	2.89	2.90
Middletown Twp.	2.36	2.35	2.48
Millstone Twp.	2.06	2.13	2.42
Monmouth Beach Boro	2.01	2.05	2.17
Neptune Twp.	2.61	2.61	2.69
Neptune City Boro	2.70	2.53	2.48
Ocean Twp.	2.53	2.72	2.84
Oceanport Boro	2.20	2.36	2.39
Red Bank Boro	2.76	2.88	3.04
Roosevelt Boro	2.90	2.99	3.21
Rumson Boro	2.28	2.28	2.42
Sea Bright Boro	2.37	2.23	2.46
Sea Girt Boro	1.33	1.43	1.47
Shrewsbury Boro	2.51	2.73	2.75
Shrewsbury Twp.	4.99	5.49	5.86
South Belmar Boro	2.69	2.92	3.13
Spring Lake Boro	1.38	1.52	1.57
Spring Lake Heights	1.91	2.13	2.17
Tinton Falls Boro	2.50	2.87	3.31
Union Beach Boro	2.72	2.95	3.12
Upper Freehold Twp.	2.11	2.21	2.44
Wall Twp.	2.01	2.14	2.25
West Long Branch Boro	2.29	2.29	2.48
MORRIS COUNTY			
Boonton Town	$2.21	$2.36	$2.52
Boonton Twp.	1.38	1.56	1.67
Butler Boro	2.40	2.54	2.65
Chatham Boro	1.87	1.97	2.11
Chatham Twp.	1.77	1.91	2.02
Chester Boro	2.14	2.44	2.48
Chester Twp.	2.08	2.35	2.47
Denville Twp.	1.86	2.08	2.23
Dover Town	2.25	2.39	2.23
East Hanover Twp.	1.28	1.43	1.43
Florham Park Boro	1.26	1.31	1.40
Hanover Twp.	1.32	1.36	1.48
Harding Twp.	.86	1.00	1.00
Jefferson Twp.	2.10	2.21	2.19
Kinnelon Boro	2.16	2.26	2.43
Lincoln Park Boro	2.18	2.40	2.87
Madison Boro	1.76	1.91	2.18
Mendham Boro	1.84	2.03	2.11
Mendham Twp.	1.78	2.06	2.14
Mine Hill Twp.	2.28	2.59	2.63
Montville Twp.	1.61	1.87	1.91
Morris Twp.	1.55	1.72	1.89
Morris Plains Boro	1.90	1.93	1.85
Morristown Town	2.15	2.31	2.32
Mountain Lakes Boro	2.40	2.66	2.69
Mount Arlington Boro	2.33	2.49	2.55
Mount Olive Twp.	2.13	2.39	2.56
Netcong Boro	2.22	2.63	2.60
Par-Troy Hills Twp.	1.84	1.90	2.15
Passaic Twp.	1.98	1.95	2.13
Pequannock Twp.	2.28	2.44	2.49
Randolph Twp.	2.22	2.45	2.70

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD RETENTION	CRIMINAL PENALTIES	APPEALS
13. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree[*1]—54:52-1[*2] (2) False swearing to evade tax—crime of the fourth degree[*1]—54:52-2[*2] (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree[*1] 54:52-4[*2]	(1) Within 30 days to the Director 54:48-18[*2] (2) Subject to rules of Tax Court
14. 3 years[*3]	Follow criminal penalties under #14 (State Tax Uniform Procedure Law)	Follow appeals under #14 (State Tax Uniform Procedure Law)
15. 3 years, N.J.S.A. 54:32C-7	Failure to file, willfully filing false returns or failure to pay over tax—disorderly person[*4] N.J.S.A. 54:32C-13	(1) Where determination is made by Division, 30 days to appeal to the Director for a hearing N.J.S.A. 54:32C-10 (2) After Director's decision 90 days to appeal to Tax Court N.J.S.A. 54:32C-14 Rule 8:4-1(b)
16. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—13:1 E-95e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-95c (2) Subject to rules of Tax Court and/or Superior Court
17. 2 years for the Director 54:50-10	(1) Failure to file a report or filing fraudulently—crime of the fourth degree—13:1E-104e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fraudulent books or records—crime of the fourth degree 54:52-4 (4) Failure to deposit or misuse of escrow account funds—crime of the third degree—13:1E-109b	(1) Within 30 days of the Director 54:49-18 and 13:1E-104c (2) Subject to rules of Tax Court and/or Superior Court
18. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 58:12A-21e(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 58:12A-21c (2) Subject to rules of Tax Court and/or Superior Court

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

TAX	PENALTIES AND INTEREST*	COLLECTION AND ASSESSMENT*1	REFUNDS
19. SOLID WASTE SERVICES TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
20. RESOURCE RECOVERY INVESTMENT TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16
21. SOLID WASTE IMPORTATION TAX	(1) Failure to file—N.J.S.A. 54:49-4—$2 per day, 5% per month, not to exceed 25% (2) Failure to pay—N.J.S.A. 54:49-3—1.5% per month, N.J.S.A. 54:49-4—5% penalty (3) Extension of time—N.J.S.A. 54:49-3—9% per annum	NONE	2 years 54:49-14 and 54:49-16

STATUTE OF LIMITATIONS AND OTHER TIME LIMITS (Continued)

RECORD OF RETENTION	CRIMINAL PENALTIES	APPEALS
19. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 13:1E-141c(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
20. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 13:1E-141c(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court
21. 2 years for the Director 54:50-10	(1) Failure to file report or filing fraudulently—crime of the fourth degree—N.J.S.A. 13:1E-141c(1) (2) False swearing to evade tax—crime of the fourth degree—54:52-2 (3) Willfully maintaining false or fradulent books or records—crime of the fourth degree 54:52-4	(1) Within 30 days to the Director 54:49-18 and 13:1E-141a (2) Subject to rules of Tax Court and/or Superior Court

*1 Except for willfully false or fraudulent return, or no return

*2 State Tax Uniform Procedure Law governs

*3 Administrative Decision

*4 From second month after tax due

*5 Vicoa, Inc. v. Director, Division of Taxation, 166 N.J. Super. 496 (App. Div., 1979)

*6 Crime of third degree—Sentence of imprisonment is to be fixed by the court and not to be less than three years nor to be in excess of five years. A fine is not to exceed $7,500.00.

*7 Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $7,500.00.

*8 Disorderly person—Sentence of imprisonment is to be fixed by the court and not to be in excess of six months. A fine is not to exceed $1,000.00.

*9 See P.L. 1979, c. 367—Crime of the fourth degree—Sentence of imprisonment is to be fixed by the court and not to be in excess of eighteen months. A fine is not to exceed $5,000.00.

County and District	EFFECTIVE TAX RATES 1986	1985	1984
MORRIS COUNTY (continued)			
Riverdale Boro	2.21	2.48	2.47
Rockaway Boro	2.06	2.23	2.27
Rockaway Twp.	2.33	2.47	2.54
Roxbury Twp.	2.09	2.24	2.35
Victory Gardens Boro	2.00	2.46	2.60
Washington Twp.	2.11	2.14	2.26
Wharton Boro	2.31	2.37	2.44
OCEAN COUNTY			
Barnegat Twp.	$2.75	$2.69	$2.72
Barnegat Light Boro	.99	.94	1.03
Bay Head Boro	1.29	1.31	1.34
Beach Haven Boro	1.24	1.25	1.31
Beachwood Boro	2.73	2.63	2.71
Berkeley Twp.	1.89	1.92	1.89
Brick Twp.	1.99	2.10	2.22
Dover Twp.	2.48	2.47	2.51
Eagleswood Twp.	2.04	2.26	2.32
Harvey Cedars Boro	1.13	1.08	1.10
Island Heights Boro	2.32	2.36	2.15
Jackson Twp.	2.73	2.79	2.76
Lacey Twp.	1.59	1.58	1.64
Lakehurst Boro	3.67	3.29	3.43
Lakewood Twp.	2.84	2.98	2.86
Lavallette Boro	1.20	1.25	1.29
Little Egg Harbor Twp.	2.57	2.56	2.67
Long Beach Twp.	1.05	.98	1.02
Manchester Twp.	1.95	1.82	1.94
Mantoloking Boro	.77	.80	.86
Ocean Twp.	2.54	2.34	2.26
Ocean Gate Boro	2.39	2.37	2.52
Pine Beach Boro	2.61	2.57	2.67
Plumsted Twp.	2.18	2.10	2.06
Pt. Pleasant Boro	2.10	2.14	2.18
Pt. Pleasant Beach Boro	1.70	1.70	1.87
Seaside Heights Boro	1.72	1.66	1.83
Seaside Park Boro	1.70	1.67	1.73
Ship Bottom Boro	1.23	1.19	1.24
South Toms River Boro	2.97	2.67	2.68
Stafford Twp.	1.80	1.72	1.88
Surf City Boro	1.13	1.02	1.09
Tuckerton Boro	2.74	2.43	2.60
PASSAIC COUNTY			
Bloomingdale Boro	$2.85	$2.96	$2.89
Clifton City	1.94	1.99	1.95
Haledon Boro	3.02	2.47	2.33
Hawthorne Boro	[illegible]	2.35	2.35
Little Falls Twp.	1.91	1.98	2.13
North Haledon Boro	2.27	2.30	2.33
Passaic City	3.74	4.04	4.46
Paterson City	3.91	4.25	4.51
Pompton Lakes Boro	2.70	2.83	2.89
Prospect Park Boro	2.63	2.58	2.65

County and District	EFFECTIVE TAX RATES 1986	1985	1984
PASSAIC COUNTY (continued)			
Ringwood Boro	3.01	2.93	3.06
Totowa Boro	1.69	1.65	1.84
Wanaque Boro	2.63	2.60	2.69
Wayne Twp.	2.37	2.41	2.58
West Milford Twp.	2.71	3.05	2.93
West Paterson Boro	2.12	2.23	2.30
SALEM COUNTY			
Alloway Twp.	$2.31	$2.20	$2.23
Carneys Point Twp.	2.69	2.62	2.49
Elmer Boro	2.56	2.40	2.54
Elsinboro Twp.	2.27	2.03	2.19
Lower Alloways Creek	.87	.79	.81
Mannington Twp.	2.48	2.33	2.34
Oldmans Twp.	2.58	2.36	2.42
Penns Grove Boro	3.67	3.41	3.30
Pennsville Twp.	2.12	2.01	2.01
Pilesgrove Twp.	2.14	2.13	2.23
Pittsgrove Twp.	2.19	2.08	2.18
Quinton Twp.	2.30	2.27	2.35
Salem City	2.76	2.90	2.78
Upper Pittsgrove Twp.	2.24	2.05	2.12
Woodstown Boro	2.94	2.89	2.99
SOMERSET COUNTY			
Bedminster Twp.	$1.23	$1.19	$1.18
Bernards Twp.	1.88	2.11	2.16
Bernardsville Boro	1.69	1.81	1.88
Bound Brook Boro	2.54	2.57	2.74
Branchburg Twp.	1.97	2.08	2.05
Bridgewater Twp.	2.14	2.33	2.35
Far Hills Boro	1.43	1.51	1.44
Franklin Twp.	2.29	2.43	2.61
Green Brook Twp.	2.26	2.35	2.40
Hillsborough Twp.	2.21	2.33	2.40
Manville Boro	2.53	2.66	2.71
Millstone Boro	1.72	1.75	1.82
Montgomery Twp.	2.03	1.98	1.99
North Plainfield Boro	2.88	2.92	2.87
Peapack-Gladstone Boro	1.14	1.26	1.45
Raritan Boro	2.56	2.57	2.57
Rocky Hill Boro	1.32	1.32	1.38
Somerville Boro	2.77	2.96	3.02
South Bound Brook Boro	2.65	2.73	2.85
Warren Twp.	1.82	2.00	2.07
Watchung Boro	1.71	1.85	1.91
SUSSEX COUNTY			
Andover Boro	$2.16	$2.09	$2.36
Andover Twp.	2.42	2.56	2.60

County and District	EFFECTIVE TAX RATES		
	1986	1985	1984
SUSSEX COUNTY (continued)			
Branchville Boro	1.67	1.94	1.79
Byram Twp.	2.64	2.69	2.78
Frankford Twp.	2.51	2.53	2.61
Franklin Boro	3.31	3.09	3.21
Fredon Twp.	2.43	2.57	2.61
Green Twp.	2.33	2.49	2.57
Hamburg Boro	2.62	2.79	3.36
Hampton Twp.	2.48	2.52	2.64
Hardyston Twp.	2.81	2.75	2.94
Hopatcong Boro	2.81	2.68	2.60
Lafayette Twp.	2.43	2.51	2.52
Montague Twp.	1.84	1.74	1.73
Newton Town	2.31	2.40	2.50
Ogdensburg Boro	2.91	3.05	3.10
Sandyston Twp.	2.05	2.09	2.16
Sparta Twp.	2.43	2.55	2.67
Stanhope Boro	2.81	2.78	2.75
Stillwater Twp.	2.51	2.59	2.55
Sussex Boro	2.57	2.52	2.69
Vernon Twp.	2.28	2.41	2.52
Walpack Twp.	.59	.59	.60
Wantage Twp.	2.50	2.42	2.53
UNION COUNTY			
Berkley Heights Twp.	$2.00	$2.09	$2.15
Clark Twp.	2.27	2.31	2.45
Cranford Twp.	2.54	2.67	2.72
Elizabeth City	2.96	3.13	3.23
Fanwood Boro	2.83	2.92	2.94
Garwood Boro	2.58	2.62	2.50
Hillside Twp.	3.12	3.10	3.09
Kenilworth Boro	2.08	2.01	1.99
Linden City	1.66	1.49	1.48
Mountainside Boro	2.05	2.09	2.10
New Providence Boro	2.36	2.62	2.57

County and District	EFFECTIVE TAX RATES		
	1986	1985	1984
UNION COUNTY (continued)			
Plainfield City	3.39	3.56	3.58
Rahway City	2.99	3.06	3.13
Roselle Boro	3.29	3.31	3.28
Roselle Park Boro	3.07	3.04	3.15
Scotch Plains Twp.	2.51	2.70	2.76
Springfield Twp.	2.34	2.37	2.38
Summit City	1.93	2.00	1.94
Union Twp.	2.20	2.32	2.37
Westfield Town	2.43	2.49	2.54
Winfield Twp.	10.40	10.25	10.71
WARREN COUNTY			
Allamuchy Twp.	$1.92	$1.88	$1.95
Alpha Boro	2.66	2.28	2.34
Belvidere Town	3.15	2.86	2.91
Blairstown Twp.	.90	.72	.64
Franklin Twp.	2.22	2.17	2.22
Frelinghuysen Twp.	2.26	2.14	2.25
Greenwich Twp.	2.51	2.16	2.23
Hackettstown Town	2.71	2.63	2.72
Hardwick Twp.	2.48	2.22	2.10
Harmony Twp.	2.26	2.15	2.08
Hope Twp.	2.65	2.26	2.27
Independece Twp.	2.38	2.26	2.20
Knowlton Twp.	2.50	2.27	2.19
Liberty Twp.	2.46	2.49	2.41
Lopatcong Twp.	2.53	2.31	2.35
Mansfield Twp.	2.40	2.23	2.33
Oxford Twp.	2.94	2.71	2.88
Pahaquarry Twp.	3.71	2.76	.71
Phillipsburg Town	3.06	2.79	2.90
Pohatcong Twp.	2.34	2.18	2.25
Washington Boro	3.16	3.01	3.11
Washington Twp.	2.51	2.36	2.48
White Twp.	2.00	1.98	1.92

NOTE: Effective Tax rates reflected in the above table are obtained by dividing the total on which the tax rate is computed by the Net Valuations on which county taxes are apportioned. In Annual Reports prior to 1972, effective tax rates were obtained by multiplying the Average Assessment to Sales Ratio for said year times the general tax rate per $100 of Assessed Valuation or said year.

TAX COURT OF NEW JERSEY

The Tax Court of New Jersey is a trial court and is part of the judiciary. In general, it hears cases contesting State and local property tax assessments.

Hon. Lawrence L. Lasser, Presiding Judge—Justice Complex, Trenton, NJ 08625

Hon. Michael A. Andrew, Jr.—Justice Complex, Trenton, NJ 08625

Hon. David E. Crabree—Hall of Records, Newark, NJ 07102

Hon. John F. Evers—Passaic County Court House Annex, Paterson, N.J. 07505

Hon. John J. Hopkins—Hall of Records, Newark, NJ 07102

Hon. Roger M. Kahn—Bergen County Courthouse, Hackensack, NJ 07601

Hon. Anthony M. Lario—Camden County Hall of Justice, Camden, NJ 08103

Hon. Marvin N. Rimm—Atlantic County Civil Courts Bldg., 1201 Bacharach Boulevard, Atlantic City, NJ 08401—4526

Wesley R. LaBar, Clerk

Mailing address of Office of the Clerk of the Tax Court
CN 972
Trenton, NJ 08625

Office address of Office of the Clerk of the Tax Court
Justice Complex
25 Market Street
Trenton, NJ 08625

Telephone (609) 292-5082

COUNTY BOARDS OF TAXATION—1986
(Including Term of Office)

	ATLANTIC COUNTY BOARD OF TAXATION
President	(86) Paul Pullia (89), (81) C. Herbert Hyman (84 Holdover), (85) John Rogge (88)
Co. Tax Admin.	Edward Schminke, 1333 Atlantic Avenue—3rd Floor, Atlantic City, NJ 08401 Tele: (609) 345-6700—Ext. 2265
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Tele: (201) 929-2008

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ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN NEW JERSEY
1986

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ATLANTIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Absecon City	Harvey T. Staake, Jr., Absecon, 08201 (609) 641-5587 Ina Smith, Absecon George F. Gillespie, Absecon	Grace H. Staake, Absecon, 08201 (609) 641-2762
Atlantic City	William G. Ferry, Atlantic City, 08401 (609) 347-5380 Thomas P. Higgins, Atlantic City Dorothy C. Davisson, Atlantic City	Alberta W. Watkins, Atlantic City, 08401 (609) 347-5630
Brigantine City	Lewis Mason, Brigantine, 08203 (609) 266-0990	Donna Leisenring, Brigantine, 08203 (609) 266-0220
Buena Borough	Francis J. Andrews, Minotola, 08341 (609) 697-1780	Levia Castellari, Minotola, 08341 (609) 697-1780
Buena Vista Twp	Bruno L. Tonielli, Buena, 08310 (609) 697-2100	Peter Micheletti, Buena, 08310 (609) 691-2100
Corbin City	Alberta T. Scates, Corbin City, 08270 (609) 628-2673	Janice Peterson, Woodbine, 08270 (609) 628-2673
Egg Harbor City	Alberta T. Scates, Egg Harbor, 08215 (609) 965-4747	Joan J. Woerner, Egg Harbor City, 08215 (609) 965-0123
Egg Harbor Twp	Arthur Amonette, Linwood, 08221 (609) 927-5000	Esther Woodruff, Linwood, 08221 (609) 927-5000
Estell Manor City	Cornelius Garrison, Jr., Estell Manor, 08319 (609) 652-1852	Dorothy E. Wright, Estell Manor, 08319 (609) 476-2384
Folsom Borough	Joseph D. Ingemi, Jr., Folsom, 08037 (609) 561-6826	Neafa N. Curtola, Williamstown, 08094 (609) 561-4374
Galloway Twp	Dorothy Montag, Cologne, 08213 (609) 965-0547	Leona M. Toltowicz, Cologne, 08213 (609) 965-1482
Hamilton Twp	Doris Fink, Mays Landing, 08330 (609) 625-1671	Irene Weisenstein, Mays Landing, 08330 (609) 625-2151
Hammonton Town	Joseph D. Ingemi, Jr., Hammonton, 08037 (609) 561-5454	Rosemarie F. Jacobs, Hammonton, 08037 (609) 561-0081
Linwood City	Arthur Amonette, Linwood, 08221 (609) 653-8225	George P. Helfrich, Linwood, 08221 (609) 927-4109
Longport Borough	Charles R. Braun, Longport, 08403 (609) 823-2731	Robert A. Gilchrist, Longport, 08403 (609) 823-2731
Margate City	Dora Devine, Margate, 08402 (609) 822-1950 Herbert C. Gaskill, Margate	Robert A. Gilchrist, Margate, 08402 (609) 822-2605
Mullica Twp	William Reeser, Elmwood, 08217 (609) 561-3177	Bertha Roland, Elmwood, 08217 (609) 561-4499
Northfield City	F. William Mitchell, Northfield, 08225 (609) 641-2054	Mary Schulz, Northfield, 08225 (609) 641-2083
Pleasantville City	Brian Vigue, Pleasantville, 08232 (609) 646-8073	Raymond J. Beckman, Jr., Pleasantville, 08232 (609) 646-2076
Port Republic City	Brian Vigue, Port Republic, 08241 (609) 646-8073	Betty Wenzel, Port Republic, 08241 (609) 652-7637
Somers Point City	F. William Mitchell, Somers Point, 08244 (609) 927-9285	Kathryn Bird, Somers Point, 08244 (609) 927-2660
Ventnor City	Dora Devine, Ventnor, 08406 (609) 823-7911	Maureen Conover, Ventnor, 08406 (609) 823-7913
Weymouth Twp	Alberta T. Scates, Mays Landing, 08330 (609) 625-2607 (Home) 476-2604	Amelia Messina, Belcoville, 08330 (609) 625-2831

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BERGEN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allendale Borough	Robert Cross, Allendale, 07401 (201) 825-3700	Paula Favata, Allendale, 07401 (201) 825-3700
Alpine Borough	Louis R. Cacace, Alpine, 07620 (201) 768-6865	Alice Parsells, Alpine, 07620 (201) 768-6865

Bergenfield Borough	Lois Wieboldt, Bergenfield, 07621 (201) 387-4077	Jane Schweizer, Bergenfield, 07621 (201) 387-4066
Bogota Borough	Thomas McCullum, Bogota, 07603 (201) 342-1730	Elizabeth Wiemer, Bogota, 07603 (201) 342-1737
Carlstadt Borough	Armand Palazzi, Carlstadt, 07072 (201) 939-1777 Paul Barbire, Woodridge	John Kilcullen, Carlstadt, 07072 (201) 939-2304
Cliffside Park Borough	Robert N. Iulo, Cliffside Park, 07010 (201) 945-3456	Anthony M. Orecchio, Cliffside Park, 07010 (201) 945-3456
Closter Borough	Harold Jonassen, Closter, 07624 (201) 784-0754	Norma Gottemoller, Closter, 07624 (201) 784-0755
Cresskill Borough	Alfred J. Schlegel, Cresskill, 07626 (201) 569-5400	George W. Stanton, Cresskill, 07626 (201) 569-5840
Demarest Borough	Peter M. Tintle, Demarest, 07627 (201) 768-3802	Anita Diamond, Demarest, 07627 (201) 768-3611
Dumont Borough	Evelyn Z. Sommers, Dumont, 07628 (201) 387-5030	William Pizzute, Dumont, 07628 (201) 387-5025
East Rutherford Borough	Lester L. Plosia, E. Rutherford, 07073 (201) 933-3447 Mario J. Pedoto, East Rutherford Maurice Nafash, East Rutherford	Patrick DeVasto, E. Rutherford, 07073 (201) 933-3446
Edgewater Borough	Harvey G. Weber, Jr., Edgewater, 07020 (201) 943-4466	Michael M. Monaghan, Edgewater, 07020 (201) 943-2413
Elmwood Park Borough	Robert Smith, Elmwood Park, 07407 (201) 796-0993 Charles Raia, Jr. Elmwood Park Frank P. Battaglino, Elmwood Park	Joseph P. McQueeney, Elmwood Park, 07407 (201) 796-3900
Emerson Borough	George McFadden, Emerson, 07630 (201) 262-2807	Joseph McQueeney, Emerson, 07630 (201) 262-2807
Englewood City	Raymond D. Picciano, Englewood, 07631 (201) 567-1800	Peter Tierney, Englewood, 07631 (201) 567-1800
Englewood Cliffs Boro	John P. Campbell, Englewood Cliffs, 07632 (201) 568-8567	William Hoinash, Englewood Cliffs, 07632 (201) 569-5271
Fair Lawn Borough	Edward A. McKenna, Fair Lawn, 07410 (201) 794-5318	Carol Barclay, Fair Lawn, 07410 (201) 794-5337
Fairview Borough	Patrick DeSena, Fairview, 07022 (201) 943-4468	Anthony M. Orecchio, Fairview, 07022 (201) 943-3750
Fort Lee Borough	William H. Merdinger, Fort Lee, 07024 (201) 592-3555	Donald Perier, Fort Lee, 07024 (201) 592-3538
Franklin Lakes Boro	Frank De Rosa, Franklin Lake, 07417 (201) 891-0048	Bette Block, Franklin Lakes, 07417 (201) 891-1754
Garfield City	Kurt Hielle, Garfield, 07026 (201) 340-2104	Rose Mayo, Garfield, 07026 (201) 340-2103
Glen Rock Borough	Maggi Knop, Glen Rock, 07452 (201) 447-0276	Valerie Maene, Glen Rock, 07452 (201) 447-0108
Hackensack City	John J. Johnson, Hackensack, 07601 (201) 646-3925	Elizabeth D. Yock, Hackensack, 07601 (201) 646-3928
Harrington Park Boro	Raymond J. Damiano. Harrington Park, 07640 (201) 768-2585	Edith D. Stockman, Harrington Park, 07640 (201) 768-2554
Hasbrouck Heights Boro	Susan Yancey-Disbrow, Hasbrouck Heights, 07604 (201) 288-1102	Authur Kluepfel, Hasbrouck Heights, 07604 (201) 288-1152
Haworth Borough	Mary C. Dougherty, Haworth, 07641 (201) 384-8824	Louise Smith, Haworth, 07641 (201) 384-0450
Hillsdale Borough	George McFadden, Hillsdale, 07642 (201) 358-5010	Lorraine Shoop, Hillsdale, 07642 (201) 358-5000
Ho-Ho-Kus Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 652-4400	Katherine Shuart, Ho-Ho-Kus, 07423 (201) 652-4400
Leonia Borough	Robert N. Iulo, Leonia, 07605 (201) 944-0740	Anna Theodoracopoulos, Leonia, 07605 (201) 944-0740
Little Ferry Borough	Harry J. Kohring, Little Ferry, 07643 (201) 641-0808	Frank Dunn, Little Ferry, 07643 (201) 641-4833
Lodi Borough	John Falato, Lodi, 07644 (201) 365-4005 Ext. 223	David Schlett, Lodi, 07644 (201) 365-4005 Ext. 220
Lyndhurst Twp	Dominick Notte, Lyndhurst, 07071 (201) 939-3292	Debbie Ferrato, Lyndhurst, 0707 (201) 939-3080

Mahwah Twp	Stuart A. Stolarz, Mahwah, 07430 (201) 529-4033	Ann Marie Mancuso, Mahwah, 07430 (201) 529-2850
Maywood Borough	Harold J. Shea, Maywood, 07607 (201) 845-8117	Joseph Iannaconi, Maywood, 07607 (201) 845-6700
Midland Park Borough	Charles J. Shutt, Midland Park, 07432 (201) 445-0833	Vera Calcaine, Midland Park, 07432 (201) 444-1388
Montvale Borough	John P. Campbell, Montvale, 07645 (201) 391-5702	Joan C. Meyer, Montvale, 07645 (201) 391-5700
Moonachie Borough	Harold Jonassen, Moonachie, 07074 (201) 641-1857	Kenneth Izzo, Moonachie, 07074 (201) 641-1813
New Milford Borough	Mary Dougherty, New Milford, 07646 (201) 262-6100	Gloria Wolf, New Milford, 07646 (201) 262-6100
North Arlington Borough	Robert Campora, North Arlington, 07032 (201) 991-6060	Anthony Blasi, North Arlington, 07032 (201) 991-8150
Northvale Borough	John Guercio, Northvale, 07647 (201) 767-3330	Patricia Kelley, Northvale, 07647 (201) 767-3330
Norwood Borough	John Guercio, Norwood, 07648 (201) 767-7206	Richard Vogler, Norwood, 07648 (201) 767-7200
Oakland Borough	James Van Delden, Oakland, 07436 (201) 337-6384	Lillian Freese, Oakland, 07436 (201) 337-0353
Old Tappan Borough	Irwin Sabin, Old Tappan, 07675 (201) 664-1849	Christine Cauvet, Old Tappan, 07675 (201) 664-1849
Oradell Borough	B. Charles Weissinger, Oradell, 07649 (201) 265-3111	Virginia Ferguson, Oradell, 07649 (201) 261-2066
Palisades Park Borough	Armand Palazzi, Palisades Park, 07650 (201) 947-0304 Robert Iulo, Palisades Park	Patricia Albanese, Palisades Park, 07650 (201) 944-2713
Paramus Borough	Clifford G. Steele, Paramus, 07652 (201) 265-2100	Stella Godleski, Paramus, 07652 (201) 265-2100
Park Ridge Borough	Joseph Burek, Park Ridge, 07656 (201) 391-6161	Ann Kilmartin, Park Ridge, 07656 (201) 391-6161
Ramsey Borough	M. Richard Muti, Ramsey, 07446 (201) 825-3400, Ext. 26	Eleanor Ameye, Ramsey, 07446 (201) 825-3400
Ridgefield Borough	Irwin Sabin, Ridgefield, 07657 (201) 943-7676	Joseph Calabria, Ridgefield, 07657 (201) 943-7676
Ridgefield Park Village	Gerard Garofalow, Ridgefield Park, 07660 (201) 641-4771	Elizabeth M. Hannigan, Ridgefield Park, 07660 (201) 641-4950
Ridgewood Village	Charles J. Shutt, Ridgewood, 07451 (201) 670-5540	James Ten Hoeve, Ridgewood, 07451 (201) 670-5525
River Edge Borough	George McFadden, River Edge, 07661 (201) 262-1937	Alan Negreann, River Edge, 07661 (201) 262-1936
River Vale Township	Irwin Sabin, River Vale, 07675 (201) 664-2346	Ann Olivarius, River Vale, 07675 (201) 664-2346
Rochelle Park Township	Armand Palazzi, S. Hackensack, 07606 (201) 587-7731	Philip J. Galfo, Rochelle Park, 07662 (201) 587-7727
Rockleigh Borough	John Guercio, Rockleigh, 07647 (201) 768-4217	Barbara Stoever, Rockleigh, 07647 (201) 768-4217
Rutherford Borough	Frank Bucino, Rutherford, 07070 (201) 438-4942	Eileen Serrao, Rutherford, 07070 (201) 438-1033
Saddle Brook Township	Carmen N. Pentifallo, Saddle Brook, 07662 (201) 843-0256	Michele Sanzari, Saddle Brook, 07662 (201) 843-7100
Saddle River Borough	Beatrice Barr, Upper Saddle River, 07458 (201) 327-0573	Frank W. Hanson, Saddle River, 07458 (201) 327-4949
South Hackensack Twp	Armand Palazzi, S. Hackensack, 07606 (201) 440-1815 Robert Iulo, S. Hackensack	Vera Calcaine, S. Hackensack, 07606 (201) 440-1815
Teaneck Township	Joseph B. Krupinski, Teaneck, 07666 (201) 837-4846	Sandra L. Kaye, Teaneck, 07666 (201) 837-4819
Tenafly Borough	Claire M. Young, Tenafly, 07670 (201) 568-6100	Anita D. Diamond, 07670 (201) 568-6100
Teterboro Borough	Leon Sitek, Teterboro, 07608 (201) 288-2850	Marion M. Semken, Teterboro, 07608 (201) 288-1200
Upper Saddle River Boro	Beatrice Barr, Upper Saddle River, 07458 (201) 327-0573	Peggy Neufeld, Upper Saddle River, 07458 (201) 327-0385

Waldwick Borough	Mary Ann Gordon, Waldwick, 07463 (201) 652-5300	Mary Ann Viviani, Waldwick, 07463 (201) 652-5858
Wallington Borough	Stuart A. Stolarz, Wallington, 07057 (201) 777-0769	Vivian Desbiens, Wallington, 07057 (201) 777-1031
Washington Township	Raymond J. Damiano, Westwood, 07675 (201) 664-1292	Florence Jancek, Westwood, 07675 (201) 666-8797
Westwood Borough	James G. Sealy, Westwood, 07675 (201) 664-7100	Eugene F. Young, Westwood, 07675 (201) 664-7061
Woodcliff Lake Borough	John P. Campbell, Woodcliff Lake, 07675 (201) 391-4977	Michael Puzio, Woodcliff Lake, 07675 (201) 391-3426
Wood-Ridge Borough	Frank Porfido, Wood-Ridge, 07075 (201) 939-0877	Donald H. Perlee, Wood-Ridge, 07075 (201) 939-0254
Wyckoff Township	Carolyn H. Landi, Wyckoff, 07481 (201) 891-7000	Al Dispoto, Wyckoff, 07481 (201) 891-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN BURLINGTON COUNTY

Taxing District	Assessor—P.O. Address	Collector—P.O. Address
Bass River Township	Cornelious Garrison, Port Republic, 08241 (609) 296-1666	Ronald C. Freitag, New Gretna, 08224 (609) 296-1666
Beverly City	John J. Centinaro, Beverly, 08010 (609) 387-1603	Michele Adams, Beverly, 08010 (609) 387-1610
Bordentown City	Donald Kosul, Trenton, 08629 (609) 298-0073 or 737-0607	Michele Adams, Bordentown, 08505 (609) 298-0073
Bordentown Township	William Tantum, Bordentown, 08505 (609) 298-2809 James Harvey, Bordentown Walter Kosul, Bordentown	Evelyn Archer, Bordentown, 08505 (609) 298-5479
Burlington City	Michael J. Sheridan, Burlington, 08016 (609) 386-0370	Joseph M. Wallace, Jr., Burlington, 08016 (609) 386-0790
Burlington Township	John Millman, Burlington, 08016 (609) 386-4444	Mary Washington, Burlington, 08016 (609) 386-4444
Chesterfield Township	James Harvey, Trenton, 08620 (609) 298-0465	H. Marie Mika, Trenton, 08620 (609) 298-2311
Cinnaminson Township	William Sharp, Cinnaminson, 08077 (609) 829-6000	Joan Nold, Cinnaminson, 08077 (609) 829-6000
Delanco Township	Donn Lamon, Delanco, 08075 (509) 461-0563 or 829-8052	Eunice Emery, Delanco, 08075 (609) 461-1589
Delran Township	George J. Scimeca, Jr., Delran, 08075 (609) 461-7734 August C. Leusner, Delran	Donna Ibbetson, Delran, 08075 (609) 461-7734
Easthampton Township	Matthew S. Chudoba, Mount Holly, 08060 (609) 267-5380	Patricia Pinkus, Mt. Holly, 08060 (609) 267-5380
Edgewater Park Township	Leo Midure, Edgewater Park, 08010 (609) 877-3838	LaVerna Hanczar, Beverly, 08010 (609) 877-2062
Evesham Township	Carol Kerr, Marlton, 08053 (609) 983-2900 Edward J. Bligh, Marlton	Carol Stair Rambo, Marlton, 08053 (609) 983-2900
Fieldsboro Borough	Walter G. Kosul, Trenton, 08610 (609) 298-0184	Evelyn Archer, Fieldsboro, 08505 (609) 298-0184
Florence Township	Walter W. McDermott, Florence, 08518 (609) 499-2525	Harry Fauver, Jr., Florence, 08518 (609) 499-2525
Hainesport Township	William E. Birchall, Jr., Hainesport, 08036 (609) 267-6470	Marie P. Gribbin, Hainesport, 08036 (609) 267-2730
Lumberton Township	William E. Birchall, Jr., Lumberton, 08048 (609) 267-3217	Marie P. Gribbon, Lumberton, 08048 (609) 267-5961
Mansfield Township	James Harvey, Trenton, 08620 (609) 289-0542	Joan B. Siane, Columbus, 08022 (609) 298-4455
Maple Shade Township	Harry F. Renwick, Jr., Maple Shade, 08052 (609) 779-9610	Joseph C. Sheridan, Maple Shade, 08052 (609) 799-9610
Medford Township	Gilbert V. Gobel, Medford, 08055 (603) 654-2608	Joan M. Witt, Medford, 08055 (609) 654-2608
Medford Lakes Borough	William J. McQuillan, Jr., Medford Lakes, 08055 (609) 654-8898	Bette B. Shinske, Medford Lakes, 08055 (609) 654-8898
Moorestown Township	Edward J. Burek, Moorestown, 08057 (609) 235-0912	David E. Longacre, Jr., Moorestown, 08057 (609) 235-0912

SUMMARY OF 1985 COUNTY TAX BOARD APPEALS

County	1 Total Number of Tax Appeals	2 Number of Dispositions			3 Number of Appeals in each Class of Property					
		Approved	Dismissed	Withdrawn	Class 1 Vacant Land	Class 2 Residential	Class 3A Farm Regular	Class 3B Farm Qualified	Class 4 Commercial Industrial Apartment	*Business Personal Property
Atlantic	1,058	693	293	72	253	695	0	4	106	0
Bergen	1,260	584	561	108	21	1,048	0	0	184	0
Burlington	650	496	133	21	107	414	19	5	105	0
Camden	716	504	177	35	194	376	6	2	138	0
Cape May	688	443	211	34	370	251	6	7	54	0
Cumberland	100	8	83	9	20	47	2	1	32	0
Essex	1,268	934	270	64	56	606	0	0	553	0
Gloucester	557	387	91	79	200	236	35	15	71	0
Hudson	2,057	1,027	868	161	138	1,516	0	0	402	1
Hunterdon	350	247	100	3	106	159	21	44	10	10
Mercer	376	276	85	15	92	136	18	7	123	0
Middlesex	1,148	1,034	80	34	287	618	7	7	227	2
Monmouth	927	316	371	240	184	499	0	1	210	1
Morris	776	383	335	58	238	432	1	2	103	0
Ocean	1,091	759	194	138	349	656	6	4	76	0
Passaic	627	289	333	5	90	298	1	0	238	0
Salem	94	56	20	18	44	34	2	12	2	0
Somerset	124	81	42	1	19	56	1	6	70	0
Sussex	371	124	202	45	20	196	0	0	155	0
Union	105	93	0	12	16	64	8	5	12	0
Warren	75	65	5	5	14	25	14	3	17	2
Total	14,418	8,799	4,454	1,157	2,818	8,362	147	125	2,888	16

*Telephone, telegraph and messenger systems companies

SUMMARY OF 1985 COUNTY TAX BOARD APPEALS

County	4 Original Amount of Assessments Involved	5 Total Amount of Assessment Reductions Granted	6 Total Amount of Assessment Increases Granted	7 Number of Appeals in each Filing Fee Category					
				$5.00	$25.00	$100.00	$150.00	No Fee	Other
Atlantic	1,214,664,715	18,946,897	2,309,850	758	83	5	18	194	0
Bergen	43,441,827	16,228,553	6,108,130	752	232	29	19	222	0
Burlington	178,326,750	22,546,217	288,764	521	71	9	18	31	0
Camden	68,719,244	8,909,638	351,710	431	52	12	11	210	0
Cape May	68,590,900	14,370,592	294,600	436	85	13	4	150	0
Cumberland	14,636,900	1,958,667	0	95	13	3	4	7	0
Essex	197,016,100	35,003,458	64,900	903	256	44	24	56	0
Gloucester	111,604,400	6,615,025	22,600	346	45	5	4	172	0
Hudson	292,451,627	11,298,400	844,900	1,733	161	39	34	90	0
Hunterdon	74,022,838	11,088,481	108,000	106	78	3	2	161	0
Mercer	36,752,082	10,068,664	128,600	304	56	9	3	4	0
Middlesex	454,265,148	53,488,600	4,178,000	561	154	37	47	349	0
Monmouth	55,089,620	10,166,537	434,062	511	149	34	6	134	227
Morris	325,387,575	15,620,055	2,337,200	407	234	19	34	81	0
Ocean	114,612,210	15,922,496	703,000	409	64	12	4	602	0
Passaic	90,221,730	5,849,080	2,341,100	383	63	16	4	161	627
Salem	4,268,950	676,200	0	76	6	0	0	12	0
Somerset	257,239,950	29,902,590	1,297,900	37	35	5	2	45	0
Sussex	47,593,560	3,191,345	223,300	419	114	4	4	276	0
Union	93,272,060	3,624,770	463,400	208	105	22	11	25	0
Warren	8,240,898	2,556,248	33,580	71	15	2	0	17	0
Total	3,750,419,084	298,032,513	23,134,596	9,467	2,071	322	253	2,999	854

Mount Holly Township	Leo L. Midure, Mount Holly, 08060 (609) 267-0170	Maryann Zanone, Mt. Holly, 08060 (609) 267-0170
Mount Laurel Township	Edward J. Burek, Mt. Laurel, 08054 (609) 234-0001	Margaret V. Odell, Mt. Laurel, 08054 (609) 234-0001
New Hanover Township	Donal B. Malloy, Cookstown, 08511 (609) 758-7149	Mildred I. South, Cookstown, 08511 (609) 723-2695
North Hanover Township	Donald Kosul, Wrightstown, 08562 (609) 758-2522	Linda Myronchuck, Allentown, 08501 (609) 758-2185
Palmyra Borough	Donn C. Lamon, Palmyra, 08065 (609) 829-6100	Rudolf K. Creyaufmiller, Jr., Palmyra, 08065 (609) 829-6100
Pemberton Borough	James J. Noble, Mt. Holly, 08060 (609) 894-8222	Theodore Thorne, Pemberton, 08068 (609) 894-8222
Pemberton Township	Walter G. Kosul, New Lisbon, 08064 (609) 894-8201	Mildred J. Speaker, New Lisbon, 08064 (609) 894-8201
Riverside Township	Chester J. Jankowski, Riverside, 08075 (609) 461-1460 Anthony F. Cicali, Riverside	Michael F. Chiaccio, Riverside, 08075 (609) 461-1460
Riverton Borough	Donn C. Lamon, Riverton, 08077 (609) 829-0120	Anna May Whitelock, Riverton, 08077 (609) 829-0120
Shamong Township	James J. Noble, Mount Holly, 08060 (609) 268-2377	Louise Berger, Vincentown, 08088 (609) 268-9530
Southampton Township	John Keller, Vincentown, 08088 (609) 859-3235	Joan Westcott, Vincentown, 08088 (609) 859-3232
Springfield Township	James J. Noble, Jobstown, 08041 (609) 723-8420	Virginia L. Freck, Jobstown, 08041 (609) 723-4848
Tabernacle Township	James J. Noble, Mt. Holly, 08060 (609) 268-1220	Constance Rivard, Tabernacle, 08088 (609) 268-0447
Washington Township	Cornelius Garrison, Pt. Republic, 08241 (609) 652-9268	William O. Walters, Egg Harbor, 08215 (609) 965-3308
Westampton Township	James J. Noble, Mt. Holly, 08060 (609) 267-9330	Franklin E. Hoke, Mt. Holly, 08060 (609) 267-1891
Willingboro Township	Walter G. Kosul, Willingboro, 08046 (609) 877-2200, Ext. 213	Sadie L. Johnson, Willingboro, 08046 (609) 877-2200
Woodland Township	John Keller, Jr., Chatsworth, 08019 (609) 758-2453	Ethel Brower, Chatsworth, 08019 (609) 726-1700
Wrightstown Borough	John Keller, Jr., Wrightstown, 08562 (609) 723-4450	Elizabeth Kirby, Wrightstown, 08562 (609) 723-4450

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAMDEN COUNTY

Taxing District	Assessor—P.O. Address	Collector—P.O. Address
Audobon Borough	Joseph T. Patermo, Haddonfield, 08033 (609) 547-0710	Margaret Meekins, Audobon, 08106 (609) 547-0710
Audobon Park Borough	Thomas F. Beal, Runnemede, 08078 (609) 931-6323	Fred Ledrick, Audobon Park, 08106 (609) 547-3514
Barrington Borough	Stephen Kessler, Barrington, 08007 (609) 547-0758	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Bellmawr Borough	Andrew J. Doyle, Bellmawr, 08031 (609) 933-1313	Charles J. Sauter, III, Bellmawr, 08031 (609) 933-1313, Ext. 7
Berlin Borough	Christine Wahl, Berlin, 08009 (609) 767-2999 or 767-0022	Barbara Fallstick, Berlin, 08009 (609) 767-0022
Berlin Township	Albert Stack, Jr., West Berlin, 08091 (609) 767-4380	Richard F. McCarthy, W. Berlin, 08091 (609) 767-4380
Brooklawn Borough	William M. Hunt, Brooklawn, 08030 (609) 456-0750 Herman J. vander Straeten, Brooklawn	George Damminger, Brooklawn, 08030 (609) 456-0750
Camden City	Patrick T. Corbett, Camden, 08101 (609) 757-7023	Thomas A. Quattrochi, Camden, 08101 (609) 757-7001
Cherry Hill Township	Joseph Zerbo, Cherry Hill, 08002 (609) 665-6500	Marie Deeley, Cherry Hill, 08002 (609) 488-7800
Chesilhurst Borough	William T. Lamb, Lawnside, 08089 (609) 767-4153	Robert Williams, Chesilhurst, 08089 (609) 767-4331
Clementon Borough	Charles A. Warrington, Clementon, 08021 (609) 783-0284	Kathryn Stiles, Clementon, 08021 (609) 783-0284
Collingswood Borough	Michael J. Sheridan, Collingswood, 08108 (609) 854-0720	Robert B. Williams, Collingswood, 08108 (609) 854-0720

Gibbsboro Borough	Michael J. Sheridan, Gibbsboro, 08026 (609) 783-6655	Barbara Heller, Gibbsboro, 08026 (609) 783-6655
Gloucester City	William Hunt, Gloucester City, 08030 (609) 456-1250	Francis J. Gorman, Gloucester, 08030 (609) 456-1250
Gloucester Township	William McQuillian, Blackwood, 08012 (609) 228-4000 Edward J. Tuszl, Blackwood Enis Cooper, Blackwood	Delores Joyce, Blackwood, 08012 (609) 228-4000
Haddon Township	Albert C. Stack, Jr., Westmont, 08108 (609) 854-2233	Marion Schuck, Westmont, 08108 (609) 854-2727
Haddonfield Borough	Michael J. Sheridan, Haddonfield, 08033 (609) 429-4700	Janet Betley, Haddonfield, 08033 (609) 429-4700
Haddon Heights Borough	William Hunt, Haddon Heights, 08035 (609) 547-7164	Aurora M. Tursio, Haddon Heights, 08035 (609) 547-7164
Hi-Nella Borough	Albert C. Stack, Jr., Atco, 08004 (609) 767-9493 or 784-0500	Earl W. Schilling, Hi-Nella, 08083 (609) 783-7068
Laurel Springs Borough	Albert C. Stack, Jr., Atco, 08004 (609) 784-0500	Patricia A. McCunney, Laurel Springs, 08021 (609) 784-0500
Lawnside Borough	Walter A. Baxter, Jr., Somerdale, 08083 (609) 547-4045	Howard Brown, Lawnside, 08045 (609) 547-4045
Lindenwold Borough	Michael J. Sheidan, Lindenwold, 08021 (609) 783-2121	Kathleen Borek, Lindenwold, 08021 (609) 783-2121
Magnolia Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 783-1520	Marie Cappuzzi, Magnolia, 08049 (609) 783-1520
Merchantville Borough	A. Hobart Grant, Merchantville, 08109 (609) 429-3660	Daniel P. Gotthold, Merchantville, 08109 (609) 662-2474
Mt. Ephraim Borough	John J. McGraw, Mt. Ephraim, 08059 (609) 931-1546	Catherine Pepe, Mt. Ephraim, 08059 (609) 931-1546
Oaklyn Borough	Anthony Leone, Oaklyn, 08107 (609) 858-2457 Peter V. Macine, Oaklyn Howard D. Summerfield, Oaklyn	Judy Pierce, Oaklyn, 08107 (609) 858-2457
Pennsauken Township	William Buffington, Pennsauken, 08110 (609) 665-1000 Anthony R. Leone, Pennsauken	Louis Casetti, Pennsauken, 08110 (609) 665-1000
Pine Hill Borough	Michael J. Sheridan, Pine Hill, 08021 (609) 783-7400	Mildred Mayer, Pine Hill, 08021 (609) 783-9020
Pine Valley Borough	John Redman, Clementon, 08021 (609) 783-7078	Robert W. Mather, Clementon, 08021 (609) 783-7078
Runnemede Borough	Ronald G. Aaronson, Runnemede, 08078 (609) 939-5161	David J. Watson, Runnemede, 08078 (609) 939-5161
Somerdale Borough	Walter A. Baxter, Jr. Somerdale, 08083 (609) 783-6320	Elizabeth J. Caswell, Somerdale, 08083 (609) 783-6320
Stratford Borough	Harvey E. Duus, Stratford, 08084 (609) 783-0600	Donald Carlson, Stratford, 08084 (609) 783-0600
Tavistock Borough	A. Hobart Grant, Merchantville, 08109 (609) 547-0706	Thomas M. Redanauer, Barrington, 08007 (609) 547-0706
Voorhees Township	Michael C. Kane, Voorhees, 08043 (609) 429-7767	Florence Mackin, Voorhees, 08043 (609) 429-7757
Waterford Township	Albert Stack, Atco, 08004 (609) 767-0360	Leah Wilhelm, Atco, 08004 (609) 767-0295
Winslow Township	Stephen Kessler, Hammonton, 08037 (609) 567-0700 Neil N. Pastore, Elm	Charles A. Mauriello, Braddock, 08037 (609) 567-0700
Woodlynne Borough	Bruce Coyle, Woodlynne, 08107 (609) 962-8300	Curtis Myers, Woodlynne, 08107 (609) 962-8300

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CAPE MAY COUNTY

Taxing District	Assessor—P.O. Address	Collector—P.O. Address
Avalon Borough	John J. Newman, Avalon, 08202 (609) 967-8200	Peggy Peterson, Avalon, 08202 (609) 967-8200
Cape May City	John T. Dollinger, Cape May, 08204 (609) 884-8411	Bruce MacLeod, Cape May, 08204 (609) 884-8411
Cape May Point Borough	Sandra J. Sharpley, Cape May Point, 08212 (609) 886-2005	Clinton Van Berry, Cape May Point, 08212 (609) 884-5603

Dennis Township	W. Walter Robinson, Dennisville, 08214 (609) 861-2314	J. Loren Swagler, Dennisville, 08214 (609) 861-3021 or 861-5122
Lower Township	Sandra J. Sharpley, Villas, 08251 (609) 884-5679	Joan Taylor, Villas, 08251 (609) 886-2005
Middle Township	Joseph H. Ravitz, Cape May Court House, 08210 (609) 465-8726	Annie Watson, Cape May Court House, 08210 (609) 465-8724
North Wildwood City	Frank C. Nelson, Jr., N. Wildwood, 08260 (609) 522-1041	Albert E. Tarbotton, Jr., N. Wildwood, 08260 (609) 522-2049
Ocean City	James E. Andrea, Ocean City, 08226 (609) 399-6111	Gary Hink, Ocean City, 08226 (609) 399-6111
Sea Isle City	John J. Newman, Sea Isle City, 08243 (609) 263-2500	Verna Lynch, Sea Isle City, 08243 (609) 263-4461
Stone Harbor Borough	Edwin F. Pain, Stone Harbor, 08247 (609) 368-5102	Billie Sellers, Stone Harbor, 08247 (609) 368-5102
Upper Township	F. William Mitchell, Tuckahoe, 08250 (609) 628-2813	Doris DeVaul, Tuckahoe, 08250 (609) 628-2021
West Cape May Borough	Frank C. Nelson, Jr., W. Cape May, 08204 (609) 884-2727	Clinton Van Berry, W. Cape May, 08204 (609) 884-0780
West Wildwood Borough	Andre Souchak, West Wildwood, 08260 (609) 522-4845	Dorothy Tomlin, West Wildwood, 08260 (609) 522-4845
Wildwood City	Joseph Gallagher, Wildwood, 08260 (609) 522-2444	Albert E. Tarbotten, Jr., Wildwood, 08260 (609) 522-2444
Wildwood Crest Borough	Andre P. Souchak, Wildwood Crest, 08260 (609) 522-7788	Dorothy Unruh, Wildwood Crest, 08260 (609) 522-7729
Woodbine Borough	Linda E. Mazurie, Sea Isle City, 08243 (609) 861-2153	Frances Pettit, Woodbine, 08270 (609) 861-2153 or 861-2152

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN CUMBERLAND COUNTY

Taxing District	Assessor—P.O. Address	Collector—P.O. Address
Bridgeton City	Mary DiMatteo, Bridgeton, 08302 (609) 455-3230	Jean S. Whyte, Bridgeton, 08302 (609) 455-3230
Commercial Township	David Brown, Port Norris, 08349 (609) 785-1111	Grace R. Robinson, Port Norris, 08349 (609) 785-1111
Dearfield Township	Joseph F. Crispo, Bridgeton, 08302 (609) 455-3200	Jud Moore, Rosenhayn, 08352 (609) 455-3200
Downe Township	Wayne Mounts, Dividing Creek, 08315 (609) 785-1400	Anna Saulin, Newport, 08345 (609) 477-3153
Fairfield Township	Franklin Atkinson, Fairton, 08320 (609) 451-9284	Julia D. Gates, Fairton, 08320 (609) 451-9284
Greenwich Township	Franklin Atkinson, Bridgeton, 08302 (609) 455-1230	Laura Mae Doughty, Greenwich, 08323 (609) 451-2314
Hopewell Township	Franklin Atkinson, Bridgeton, 08302 (609) 455-1230	Bruce Ricards, Bridgeton, 08302 (609) 455-1230
Lawrence Township	Doris Sanza, Cedarville, 08311 (609) 477-3065	William Patitucci, Cedarville, 08311 (609) 447-3223
Maurice River Township	William Hayes, Leesburg, 08327 (609) 785-1120	J. Roy Oliver, Dorchester, 08316 (609) 785-1120
Millville City	Ralph Lane, Millville, 08332 (609) 825-7000	Lewis Thompson, Millville, 08332 (609) 825-7000
Shiloh Borough	Daniel W. Davis, Shiloh, 08353 (609) 451-7724	Ruth Davis, Shiloh, 08353 (609) 451-7724
Stow Creek Township	B. Frank Harris, Bridgeton, 08302 (609) 451-8365	Richard D. Gray, Bridgeton, 08302 (609) 451-7544
Upper Deerfield Township	George Taylor, Jr., Seabrook, 08302 (609) 451-3811	Clair H. Miller, Jr., Seabrook, 08302 (609) 451-3811
Vineland City	Joseph Perella, Vineland, 08360 (609) 691-3000	Alan Bernardini, Vineland, 08360 (609) 691-3000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN ESSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Belleville Township	Peter A. Torre, Belleville, 07109 (201) 450-3304	Stephen N. Vogel, Jr., Belleville 07109 (201) 450-3339
Bloomfield Township	Floyd Rake, Bloomfield, 07003 (201) 743-4400, Ext. 241	John D. Scheuten, Bloomfield, 07003 (201) 743-4400, Ext. 243

Caldwell Township	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Maureen M. Pollock, Caldwell, 07006 (201) 226-6100
Cedar Grove Township	Robert J. Johnson, Jr., Cedar Grove, 07009 (201) 239-1410, Ext. 216	VACANCY, Cedar Grove, 07009 (201) 239-1410, Ext. 210
East Orange City	Victor A. Hartsfield, Sr., E. Orange, 07019 (201) 266-5105 Nicholas J. Hook, E. Orange	James R. Oates, E. Orange, 07019 (201) 266-5130
Essex Fells Township	Donald J. Sherman, Caldwell, 07006 (201) 226-6100	Marie B. Addis, Essex Fells, 07021 (201) 226-3400
Fairfield Township	Charles G. Schmitz, Fairfield, 07006 (201) 882-2718	Victoria G. Nigro, Fairfield, 07006 (201) 882-2708
Glen Ridge Township	Robert Ebert, Glen Ridge, 07028 (201) 748-8400	Stephen C. Berry, Glen Ridge, 07028 (201) 748-8400
Irvington Township	James J. Gibbs, Irvington, 07111 (201) 399-6684	Kathleen Mueller, Irvington, 07111 (201) 399-6614
Livingston Township	Richard J. Sheola, Livingston, 07039 (201) 992-5000	Lawrence R. Traver, Livingston, 07039 (201) 992-5000
Maplewood Township	Harold H. Liebeskind, Maplewood, 07040 (201) 762-3433	Joseph W. Bonin, Maplewood, 07040 (201) 762-1312
Millburn Township	John J. Murray, Millburn, 07041 (201) 564-7081	Gerald A. Viturello, Millburn, 07041 (201) 564-7083
Montclair Township	Jean R. Caradonna, Montclair, 07042 (201) 744-1408	M. Luisa Castillo, Montclair, 07042 (201) 744-7400
Newark City	Joseph Frisina, Newark, 07102 (201) 733-3950	Kenneth A. Joseph, Newark, 07102 (201) 733-8098 or 733-3978
North Caldwell Township	Charles G. Schmitz, N. Caldwell, 07006 (201) 228-4444	Frances I. Lucchino, N. Caldwell, 07006 (201) 228-4444
Nutley Township	Joseph F. Reilley, Nutley, 07110 (201) 667-2800	Marie Chieco, Nutley, 07110 (201) 667-2800
Orange Township	W. Douglas Stewart, Orange, 07050 (201) 266-4008	Eleanor Hayes, Orange, 07050 (201) 266-4008
Roseland Borough	Robert J. Johnson, Jr., Roseland, 07068 (201) 226-8080	Dorothy Collins, Roseland, 07068 (201) 226-8080
So. Orange Village Twp	Edward T. Coll, So. Orange, 07079 (201) 762-6000	Patricia Flynn, So. Orange, 07079 (201) 762-6000
Verona Township	Jean R. Caradonna, Verona, 07044 (201) 239-3220, Ext. 212	Dorothy M. Trimmer, Verona, 07044 (201) 239-2414, Ext. 205
West Caldwell Township	Ralph W. Todd, W. Caldwell, 07006 (201) 226-2300 Henry A. Wefferling, Jr., W. Caldwell Franklin P. Walton, W. Caldwell	Gail A. Stuart, W. Caldwell, 07006 (201) 226-2300
West Orange Township	Joseph Scaturro, Jr., W. Orange, 07052 (201) 325-4060 Charles Monica, W. Orange	Joseph G. Antonucci, W. Orange, 07052 (201) 325-4075

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN GLOUCESTER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Clayton Borough	Christine Wahl, Clayton, 08312 (609) 881-2882 Robert Checchia, Clayton	Sandra Kraus, Clayton, 08312 (609) 881-1878
Deptford Township	Joan Savdage, Deptford, 08096 (609) 845-5300	Joyce Michaels, Deptford, 08096 (609) 845-3184
East Greenwich Township	John F. D'Andrea, Clarksboro, 08020 (609) 423-4637	Lois Pinzka, Clarksboro, 08020 (609) 423-0606
Elk Township	Bruce Coyle, Williamstown, 08094 (609) 881-6525 Paula Etschman, Williamstown	Jeanette Austin, Monroeville, 08343 (609) 478-2254
Franklin Township	George Tice, Sr., Franklinville, 08322 (609) 694-1234 Joseph Harasta, Franklinville	Doris Bryan, Franklinville, 08322 (609) 694-1234
Glassboro Borough	Michael J. Sheridan, Glassboro, 08028 (609) 881-0292 Francis M. Flynn, Jr., Glassboro	Jean Bates, Glassboro, 08028 (609) 881-9230
Greenwich Township	Frank P. Leone, Gibbstown, 08027 (609) 423-1793	Mildred Flagg, Gibbstown, 08027 (609) 423-1004

Harrison Township	Horace J. Spoto, Mullica Hill, 08062 (609) 478-4111	Patricia Shute, Mullica Hill, 08062 (609) 478-4111
Logan Township	Horace J. Spoto, Bridgeport, 08014 (609) 467-3424	Lois DeMore, Bridgeport, 08014 (609) 467-3606
Mantua Township	Donald C. Rannels, Sewell, 08080 (609) 468-1500	Marie Hires, Mantua, 08051 (609) 468-1500
Monroe Township	Bruce B. Coyle, Williamstown, 08094 (609) 629-9251 Walter B. Trout, Williamstown Paula J. Etschman, Williamstown	Alma Alexander, Williamstown, 08094 (609) 629-9251
National Park Borough	James H. Jones, National Park, 08063 (609) 845-3891	Anna M. Cianci, National Park, 08063 (609) 845-3891
Newfield Borough	Michael Jones, Newfield, 08344 (609) 697-1100 Stephen Nothnick, Vineland	Ruth Moynihan, Newfield, 08344 (609) 697-1100
Paulsboro Borough	Franklin T. Price, Paulsboro, 08066 (609) 423-1500 or 423-1658 James B. Milliken, Paulsboro	Esther Salvatore, Paulsboro, 08066 (609) 423-1500
Pitman Borough	Ronald J. Fijalkowski, Pitman, 08071 (609) 589-3522 E. Chris Kloss, Pitman Joan E. Savadge, Pitman	Lois C. Thompson, Pitman, 08071 (609) 589-3522
So. Harrison Township	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216	William C. Pettit, Harrisonville, 08039 (609) 769-2531
Swedesboro Borough	John D'Andrea, Swedesboro, 08085 (609) 467-0202 or 423-4637	Lura M. Conner, Swedesboro, 08085 (609) 467-0202
Washington Township	Leo L. Midure, Turnersville, 08012 Sharon R. Austin, Turnersville (609) 589-0520, Ext. 24	Franklin G. Atkinson, Turnersville, 08012 (609) 589-0538
Wenonah Borough	Alicia Melson, Wenonah, 08090 (609) 468-5228 Philip J. Schuler, Wenonah	Betty Ann Scully, Wenonah, 08090 (609) 468-5228
West Deptford Township	Alicia Melson, Thorofare, 08096 (609) 845-4004 Joyce Nuneviller, Thorofare	George Damminger, Thorofare, 08086 (609) 845-4004
Westville Borough	William M. Hunt, Westville, 08093 (609) 456-0030	Janice M. Allen, Westville, 08093 (609) 456-0030
Woodbury City	Horace Spoto, Woodbury, 08096 (609) 845-1300	Charles Owens, Jr., Woodbury 08096 (609) 845-1300
Woodbury Heights Borough	George Tice, Sr., Woodbury Heights 08097 (609) 848-2832 Frank J. Rizzo, Jr., Woodbury Heights	Jean Austin, Woodbury Heights, 08097 (609) 848-2832
Woolwich Township	William T. Schoener, Swedesboro, 08085 (609) 467-9808	Mary C. Folker, Swedesboro, 08085 (609) 467-1151

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUDSON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bayonne City	Myron H. Solonynka, Bayonne, 07002 (201) 858-6048	Neil P. Barmann, Bayonne, 07002 (201) 858-6054
East Newark Borough	Henry Michaliszyn, E. Newark, 07029 (201) 481-2902	Stanley L. Rimgail, E. Newark, 07029 (201) 481-2902
Guttenberg Town	James C. Terhune, Secaucus, 07094 (201) 868-2516 or 330-2075	Dorothy Colby, Guttenberg, 07093 (201) 868-3304
Harrison Town	Albert Cifelli, Harrison, 07029 (201) 482-1180	Anthony J. Cicchino, Harrison, 07029 (201) 268-2438
Hoboken City	Woodrow S. Monte, Hoboken, 07030 (201) 420-2024	Louis Picardo, Hoboken, 07030 (201) 420-2023
Jersey City	Margaret Jeffers, Jersey City, 07302 (201) 547-5131	Timothy Rausch, Jersey City, 07302 (201) 547-5120
Kearny Town	VACANCY, Kearny, 07032 (201) 991-2700	Charles Connolly, Kearny, 07032 (201) 991-2700
North Bergen Township	Paul Sadlon, North Bergen, 07047 (201) 863-8500	Rocco Sotarelli, North Bergen, 07047 (201) 863-8500
Secaucus Town	James C. Terhune, Secaucus, 07094 (201) 330-2075	Allan R. Bartolozzi, Secaucus, 07094 (201) 330-2021

Union City	Hugh A. Mcguire, Jr., Union City, 07087 (201) 348-5727 Joseph P. Stancati, Union City	Rose Greene, Union City, 07087 (201) 348-5714
Weehawken Township	Paul R. Sadlon, Weehawken, 07087 (201) 867-2026	Aurora Garcia, Weehawken, 07087 (201) 867-2026
West New York Town	Irwin Sabin, West New York, 07093 (201) 861-7000 John P. Campbell, West New York	Helen Cameron, West New York, 07093 (201) 861-7000

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN HUNTERDON COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alexandria Township	Curtis H. Schick, Little York, 08834 (201) 996-2624	Margaret Augustine, Milford, 08848 (201) 996-2624
Bethlehem Township	Adolphus L. Busch, Asbury, 08802 (201) 537-2666	Eloise Hagaman, Asbury, 08802 (201) 735-4107
Bloomsbury Borough	Alma Papics, Flemington, 08822 (201) 782-4459	Judy Holmberg, Phillipsburg, 08865 (201) 859-4795
Califon Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Joseph L. Inguaggiato, Califon, 07830 (201) 832-2091
Clinton Town	Marcia S. Zujkowski, Belle Mead, 08502 (201) 735-8616	Nancy E. Smith, Clinton, 08809 (201) 735-2275
Clinton Township	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Lillian M. Hodge, Annandale, 08801 (201) 735-5242
Delaware Township	Alma Papics, Sergeantsville, 08557 (609) 397-3240	Agnes Higgins, Sergeantsville, 08557 (609) 397-3240
East Amwell Township	C. Gilbert Blatchley, Ringoes, 08551 (201) 782-8520	Beatrice Pleskach, Ringoes, 08551 (201) 782-5209
Flemington Borough	William Brewer, Flemington, 08822 (201) 782-8840	Florence Miller, Flemington, 08822 (201) 782-8840
Franklin Township	Robert W. Schmid, Pittstown, 08867 (201) 730-8552	Arthur Johnson, Pittstown, 08867 (201) 735-8711
Frenchtown Borough	Charles G. Thorne, Annandale, 08801 (201) 735-8635	Virginia Atheras, Frenchtown, 08825 (201) 996-4524
Glen Gardner Borough	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Glen Gardner, 08826 (201) 537-4748
Hampton Borough	Robert McN. Vance, Somerville, 08876 (201) 526-1226	Barbara Poole, Hampton, 08827 (201) 537-2329
High Bridge Borough	Herbert B. Tietjen, High Bridge, 08829 (201) 735-7047	Deborah Giordano, High Bridge, 08829 (201) 658-6170
Holland Township	Paul Frank Dzavik, Milford, 08848 (201) 995-4830	William F. Case, Milford, 08848 (201) 995-2047
Kingwood Township	Lawrence Melamed, Hamilton Sq., 08690 (201) 996-4276 or (215) 493-6816 (Home)	Margaret Augustine, Frenchtown, 08825 (201) 996-4276
Lambertville City	Lorah Houser Jankord, Lambertville, 08530 (609) 397-2337	Barbara Strouse, Lambertville, 08530 (609) 397-0110
Lebanon Borough	Curtis Schick, Little York, 08834 (201) 735-5115	Robert F. Hagan, Sr., Lebanon, 08833 (201) 236-2342
Lebanon Township	Carole Hoffman, Glen Gardner, 08826 (201) 537-2180	Pauline B. Smith, Glen Gardner, 08826 (201) 638-8525
Milford Borough	Charles G. Thorne, Milford, 08848 (201) 995-4323	Kathleen M. Williams, Milford, 08848 (201) 995-2760
Raritan Township	William A. Brewer, Flemington, 08822 (201) 782-2919	John W. Tine, Jr., Flemington, 08822 (201) 782-2919
Readington Township	Herbert Tietjen, Whitehouse Station, 08889 (201) 534-4051	Stephanie Baggaley, Whitehouse Station, 08889 (201) 534-9761
Stockton Borough	Vincent J. Maguire, Annandale, 08801 (201) 735-5242	Charles J. Soriero, Jr., Stockton, 08559 (609) 397-2051
Tewksbury Township	Curtis H. Schick, Lebanon, 08833 (201) 832-9424	Catherine Park, Lebanon, 08833 (201) 832-5511
Union Township	Paul Dzavik, Hampton, 08827 (201) 735-9555	Constance Lake, Hampton, 08827 (201) 735-9110
West Amwell Township	Michael Kuzma, Ringoes, 08551 (609) 397-2054 or 466-2225 (Home)	Wendy Bori, Lambertville, 08530 (609) 397-2058

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MERCER COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
East Windsor Township	H. William Amundsen, E. Windsor, 08520 (609) 443-4000	Dolores A. Clark, E. Windsor, 08520 (609) 443-4000
Ewing Township	Charles Drotar, Jr., Trenton, 08618 (609) 883-2900 John Elder, Trenton	Blacey M. Cammarata, Trenton, 08618 (609) 883-2900
Hamilton Township	H. Randolph Brokaw, Trenton, 08650 (609) 890-3654	Samuel Cannizzaro, Trenton, 08650 (609) 890-3890
Hightstown Borough	Robert E. Ohle, Hightstown, 08520 (609) 448-1080	Edith V. Erving, Hightstown, 08520 (609) 448-1080
Hopewell Borough	Christopher Fuges, Hopewell, 08525 (609) 466-0965	Alice M. Lowe, Hopewell, 08525 (609) 466-0965
Hopewell Township	Donald Kosul, Titusville, 08560 (609) 737-0607	Arthur Johnson, Titusville, 08560 (609) 737-0630
Lawrence Township	William H. Hough, Lawrenceville, 08648 (609) 896-9400, Ext. 213	Alice Ross, Lawrenceville, 08648 (609) 896-9400, Ext. 219
Pennington Borough	William C. Rockel, Pennington, 08534 (609) 737-0276	Sharon M. Szalontay, Pennington, 08534 (609) 737-0276
Princeton Borough	Carol Ann Caskey, Princeton, 08540 (609) 921-6894	Decimus W. Marsh, Princeton, 08540 (609) 924-3439
Princeton Township	Carol Ann Caskey, Princeton, 08540 (609) 924-1084	John S. Clawson, Jr., Princeton, 08540 (609) 924-1058
Trenton City	Joseph T. Kucinski, Trenton, 08608 (609) 989-3091	Edward Kirkendoll, Trenton, 08608 (609) 989-3071
Washington Township	E. Lee Jones, Robbinsville, 08691 (609) 259-7082	Judith Scheideler, Robbinsville, 08691 (609) 259-9498
West Windsor Township	Steven H. Benner, Princeton Jct., 08550 (609) 799-2400	Kay T. Reed, Princeton Jct., 08550 (609) 799-2400

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MIDDLESEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Carteret Borough	William Marbach, Carteret, 07008 (201) 541-7822	Patrick DeBlasio, Carteret, 07008 (201) 541-7814
Cranbury Township	Robert S. Barlow, Jr., Hightstown, 08520 (609) 395-0544	Kathryn M. Hansen, Cranbury, 08512 (609) 395-0760
Dunellen Borough	Thomas Boyle, So. Plainfield, 07080 (201) 968-5343	Mrs. K.A. Gangemi, Dunellen, 08812 (201) 968-1226
East Brunswick Township	William T. Bailey, E. Brunswick, 08816 (201) 390-6845	irene Wolff, E. Brunswick, 08816 (201) 390-6835
Edison Township	Paul Rafianni, Edison, 08817 (201) 287-0900	Gary M. Farinich, Edison, 08817 (201) 287-0900
Helmetta Borough	Edward Heindel, Jamesburg, 08831 (201) 521-0386	Margaret J. Wilson, Helmetta, 08828 (201) 521-0386
Highland Park Borough	Victoria J. Riddle, Highland Park, 08904 (201) 572-3400	George J. Katz, Highland Park, 08904 (201) 572-3400
Jamesburg Borough	Carmen C. Pirre, Jamesburg, 08831 (201) 521-2222	Frank J. Jawidzik, Jamesburg, 08831 (201) 521-2222
Metuchen Borough	Victoria J. Riddle, Metuchen, 08840 (201) 632-8516	Eleanor Brennan, Metuchen, 08840 (201) 632-8512
Middlesex Borough	Francis T. Zupko, Middlesex, 08846 (201) 356-7400	Shirlee Androws, Middlesex, 08846 (201) 356-7400
Milltown Borough	Eldo Magnani, Jr., Sayreville, 08872 (201) 828-1500	Diane Wagner, Milltown, 08850 (201) 828-2100
Monroe Township	Thomas R. Lawrence, Jamesburg, 08831 (201) 521-4400	Josephine Rosnick, Jamesburg, 08831 (201) 521-4400
New Brunswick City	Louis Schick, New Brunswick, 08901 (201) 745-5040	Elizabeth E. Barry, New Brunswick, 08901 (201) 745-5040
No. Brunswick Township	Susan Supak, N. Brunswick, 08902 (201) 247-0922	Pamela Rosky, N. Brunswick, 08902 (201) 247-0922
Old Bridge Township	Courtney Powell, Old Bridge, 08857 (201) 721-5500	Claire Viafora, Old Bridge, 08857 (201) 721-5500
Perth Amboy City	James G. Goumas, Perth Amboy, 08861 (201) 826-0290	Marion LaPira, Perth Amboy, 08861 (201) 826-0290

Piscataway Township	Joan Dambach, Piscataway, 08854 (201) 981-0800 Thomas Boyle, So. Plainfield John Redmond, Highland Park	Edward Wanzie, Piscataway, 08854 (201) 981-0800
Plainsboro Township	Frank Nelson, Plainsboro, 08536 (609) 799-0909	Philip Rodefeld, Plainsboro, 08536 (609) 799-0909
Sayreville Borough	Joseph Kupsch, Jr., Sayreville, 08872 (201) 390-7000	James P. Dolan, Sayreville, 08872 (201) 390-7000
South Amboy City	Charles Monica, South Amboy, 08879 (201) 727-4600 Joseph Noble, South Amboy	Jo Anne Brennan, So. Amboy, 08879 (201) 727-4600
So. Brunswick Township	Eli Serlenga, Monmouth Jct., 08852 (201) 329-4000 Linda E. Peters, Monmouth Jct.	Joseph E. Rauch, Monmouth Jct., 08852 (201) 329-4000
South Plainfield Borough	Gary Toth, So. Plainfield, 07080 (201) 754-9000	Charles C. Haus, So. Plainfield, 07080 (201) 754-9000
South River Borough	Carl J. Alongi, Jr., So. River, 08882 (201) 257-1209	John Florentino, So. River, 08882 (201) 238-3930
Spotswood Borough	Susan Supak, Spotswood, 08884 (201) 251-3378	Jean Gretch, Spotswood, 08884 (201) 251-3378
Woodbridge Township	John Redmond, Woodbridge, 07095 (201) 634-4500	Harold F. Mullin, Woodbridge, 07095 (201) 634-4500

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MONMOUTH COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Aberdeen Township	Frank Nelson, Aberdeen, 07747 (201) 583-4200	Pauline K. Behr, Aberdeen, 07747 (201) 583-4200
Allenhurst Borough	Benjamin P. Lissner, Jr., Deal, 07711 (201) 531-2757	Edward Mazzacco, Allenhurst, 07711 (201) 531-2757
Allentown Borough	E. Lee Jones, Allentown, 08501 (609) 259-3151	H. Marie Mika, Allentown, 08501 (609) 259-3151
Asbury Park City	Samuel Befarah, Jr., Asbury Park, 07712 (201) 775-2100	Helen Pride, Asbury Park, 07712 (201) 775-2100
Atlantic Highlands Boro	Roy H. Olsen, Atlantic Highlands, 07716 (201) 291-1444	Joan A. Smith, Atlantic Highlands, 07716 (201) 291-3297
Avon-by-the-Sea Borough	Charles Bramhall, Avon, 07717 (201) 775-0741	Eleanor B. Cottrell, Avon, 07717 (201) 774-0871
Belmar Borough	William A. Burkhardt, Belmar, 07719 (201) 681-3893	Charles F. Ormsbee, Jr., Belmar, 07719 (201) 681-1176
Bradley Beach Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 774-0588	Joyce Burke, Bradley Beach, 07720 (201) 774-0588
Brielle Borough	William A. Burkhardt, Brielle, 08730 (201) 528-6262	Karen S. Brisben, Brielle, 08730 (201) 528-6262
Colts Neck Township	Bernard J. Marx, Colts Neck, 07722 (201) 462-5470	Caroline McCoy, Colts Neck, 07722 (201) 462-5470
Deal Borough	Benjamin P. Lissner, Jr., Deal, 07723 (201) 531-2033 Arthur S. Bahlav, Deal	Margaret Mazza, Deal, 07723 (201) 531-0319
Eatontown Borough	John A. Turtora, Eatontown, 07724 (201) 542-2811	Martha LaBrecque, Eatontown, 07724 (201) 542-0096
Englishtown Borough	Michael Ticktin, Englishtown, 07726 (201) 446-9235	David H. Baird, Englishtown, 07726 (201)) 446-9235
Fair Haven Borough	Bernard J. Marx, Fair Haven, 07701 (201) 741-0891	Dale Connor, Fair Haven, 07701 (201) 741-0891
Farmingdale Borough	Gladys P. Ascough, Farmingdale, 07727 (201) 938-4077	Laurie Finger, Farmingdale, 07727 (201) 938-4077
Freehold Borough	Sharon R. Hartman, Freehold, 07728 (201) 462-1410	Edward M. Lewis, Freehold, 07728 (201) 462-1410
Freehold Township	Nancy A. Queeney, Freehold, 07728 (201) 462-7900	Robert N. Ferrell, Freehold, 07728 (201) 462-7900
Hazlet Township	Robert J. Smith, Hazlet, 07730 (201) 264-1700	Emily Beam, Hazlet, 07730 (201) 264-1700
Highlands Borough	Albert Emery, Highlands, 07732 (201) 872-1519	Herbert W. Hartsgrove, Highlands, 07732 (201) 872-1516

Holmdel Township	Vincent M. Pomarico, Holmdel, 07733 (201) 946-8197	Shirley S. Cox, Holmdel, 07733 (201) 946-4455
Howell Township	Gladys P. Ascough, Howell, 07731 (201) 938-4500	Hedda Barkalow, Howell, 07731 (201) 938-4500
Interlaken Borough	F. Leroy Garrabrant, Jr., Interlaken, 07712 (201) 531-3688	Anne M. Navin, Interlaken, 07712 (201) 531-3688
Keansburg Borough	Mary Lou Hartman, Keansburg, 07734 (201) 787-0215, Ext. 35	Annette Morrison, Keansburg, 07734 (201) 787-0215, Ext. 26
Keyport Borough	Courtney Powell, Keyport, 07735 (201) 739-3900	Pauline Redmond, Keyport, 07735 (201) 739-3900
Little Silver Borough	Bernard J. Marx, Little Silver, 07739 (201) 842-2400	Catherine C. Wright, Little Silver, 07739 (201) 842-2400
Loch Arbour Village	Benjamin P. Lissner, Deal, 07723 (201) 531-4740	Helen Pines, Loch Arbour, 07711 (201) 531-4740
Long Branch City	Dennis Raftery, Long Branch, 07740 (201) 222-7000	Edward Mazzacco, Long Branch, 07740 (201) 222-7000, Ext. 26
Manalapan Township	Cathy A. Buchalski, Manalapan, 07726 (201) 446-3200	Ethel Chalmers, Manalapan, 07726 (201) 446-3200
Manasquan Borough	William A. Burkhardt, Manasquan, 08736 (201) 223-2292	Charles E. Patterson, Manasquan, 08736 (201) 223-2292
Marlboro Township	Mary Lou Hartman, Marlboro, 07746 (201) 536-0200	Shirley Giaquinto, Marlboro, 07746 (201) 536-0200
Matawan Borough	Edward Morse, Matawan, 07747 (201) 290-2006	Mary M. Geran, Matawan, 07747 (201) 290-2005
Middletown Township	Barbara Clark, Middletown, 07748 (201) 615-2000	Dorothy E. Dorsett, Middletown, 07748 (201) 615-2000
Millstone Township	Lawrence Marzocca, Clarksburg, 08510 (609) 259-2650	David H. Baird, Englishtown, 07726 (201) 462-4770
Monmouth Beach Boro	Roy H. Olsen, Monmouth Beach, 07750 (201) 229-2204	Shirley A. Barry, Monmouth Beach, 07750 (201) 229-2204
Neptune Township	William Nikitich, Neptune, 07753 (201) 988-5200	James T. Burke, Neptune, 07753 (201) 988-5200
Neptune City	F. Leroy Garrabrant, Jr., Neptune, 07753 (201) 776-7224	Charles Ormsbee, Neptune, 07753 (201) 776-7224
Ocean Township	Alba Dello, Oakhurst, 07755 (201) 531-5000	Martin L. Bailey, Oakhurst, 07755 (201) 531-5000
Oceanport Borough	Ernest G. Hoffman, Oceanport, 07757 (201) 222-8221 Frank A. Anfuso, Oceanport George F. Barrett, Oceanport	Ida M. Lancaster, Oceanport, 07757 (201) 222-8221
Red Bank Borough	A. Fred Maffeo, Red Bank, 07701 (201) 530-2767	Bruce Loversidge, Red Bank, 07701 (201) 530-2742
Roosevelt Borough	Michael L. Ticktin, Roosevelt, 08555 (609) 448-0539	Louise Prezant, Roosevelt, 08555 (609) 448-0539
Rumson Borough	Frances Maxson, Rumson, 07760 (201) 842-3302	Marie Pomphrey, Rumson, 07760 (201) 842-1170
Sea Bright Borough	Roy H. Olsen, Monmouth Beach, 07750 (201) 842-0099	Mary Larson, Sea Bright, 07760 (201) 842-0099
Sea Girt Borough	William A. Burkhardt, Sea Girt, 08750 (201) 449-9433	Helen B. Brash, Sea Girt, 08750 (201) 449-9433
Shrewsbury Borough	Bernard J. Marx, Little Silver, 07739 (201) 741-4200	Jane A. Longo, Shrewsbury, 07701 (201) 741-3322
Shrewsbury Township	Bernard J. Marx, Eatontown, 07724 (201) 542-0675	Valerie Nadeau, Eatontown, 07724 (201) 542-0675
South Belmar Borough	Charles Bramhall, Avon-by-the-Sea, 07717 (201) 681-3232	Claire Haggerty, So. Belmar, 07719 (201) 681-3232
Spring Lake Borough	William A. Burkhardt, Spring Lake, 07762 (201) 449-5252	Mary Jane Sylvester, Spring Lake, 07762 (201) 449-6326
Spring Lake Heights Boro	Barbara Clark, Spring Lake, 07762 (201) 449-3500	Jeanne West, Spring Lake, 07762 (201) 449-3500
Tinton Falls Borough	Frank C. Neison, Tinton Falls, 07724 (201) 542-2324	Ann C. Ervin, Tinton Falls, 07724 (201) 542-0797
Union Beach Borough	Robert Smith, Union Beach, 07735 (201) 264-2360	Eileen Schlemm, Union Beach, 07735 (201) 264-5662

Upper Freehold Township	William Nikitich, Cream Ridge, 08514 (609) 758-7738	Charles T. Faber, Jr., Cream Ridge, 08514 (609) 758-7738
Wall Township	Grace Milton, Wall, 07719 (201) 681-6300	Betty McKelvey, Wall, 07719 (201) 681-6300
West Long Branch Boro	F. Donald Squillante, W. Long Branch, 07764 (201) 229-1756 Frank A. Anfuso, W. Long Branch	Frances Martinson, W. Long Branch, 07764 (201) 222-3649

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN MORRIS COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Boonton Town	Ann Gentile, Boonton, 07005 (201) 299-7725 Arthur J. Higgins, Boonton	Robert Kapral, Boonton, 07005 (201) 299-7721
Boonton Township	John A. Dyksen, Boonton, 07005 (201) 334-6891 Rosalie D. Zaccone, Boonton	Mary Rusnack, Boonton, 07005 (201) 334-6891
Butler Borough	Pasquale Aceto, Butler, 07405 (201) 838-5158	Janice R. Siek, Butler, 07405 (201) 838-7207
Chatham Borough	Kenneth J. Hume, Chatham, 07928 (201) 635-1779 Robert G. Huntingdon, Jr., Chatham William B. Lerf, Chatham	Robert R. Dowds, Chatham, 07928 (201) 635-1778
Chatham Township	Ernest F. Del Guercio, Chatham, 07928 (201) 822-1648	Mary Ellen Babyack, Chatham, 07928 (201) 377-0590
Chester Borough	Peyton W. Rochelle, Chester, 07930 (201) 879-5361 or 879-5894	Julia A. Robinson, Chester, 07930 (201) 879-5361
Chester Township	Peyton W. Rochelle, Chester, 07930 (201) 879-5894	E. Naomi Caruso, Chester, 07930 (201) 879-5274
Denville Township	John A. Dyksen, Denville, 07834 (201) 625-8332 Rosalie D. Zaccone, Denville	Elizabeth Herrmann, Denville, 07834 (201) 625-8310
Dover Town	Lena DiYanni, Dover, 07801 (201) 366-2200, Ext. 30	Mary May, Dover, 07801 (201) 366-2200, Ext. 32
East Hanover Township	Mary Q. Hill, E. Hanover, 07936 (201) 887-5056	Nancy L. Miller, E. Hanover, 07936 (201) 887-5666
Florham Park Borough	John J. Murray, Florham Park, 07932 (201) 377-5800	JoAnne Sendler, Florham Park, 07932 (201) 377-1923
Hanover Township	VACANCY, Whippany, 07981 (201) 428-2494	Michael S. Zambito, Whippany, 07981 (201) 428-2480
Harding Township	Pasquale Aceto, New Vernon, 07976 (201) 267-8000	Joyce M. Stauss, New Vernon, 07976 (201) 455-7106
Jefferson Township	Arthur E. Mitchko, Lake Hopatcong, 07849 (201) 697-1500, Ext. 16	Margaret B. Knuth, Lake Hopatcong, 07849 (201) 697-1500, Ext. 12
Kinnelon Borough	Richard F. Lummer, Kinnelon, 07405 (201) 838-5402	Irene D. Kwasnik, Kinnelon, 07405 (201) 838-5405
Lincoln Park Borough	Thomas W. Lenhardt, Lincoln Park, 07035 (201) 694-6100, Ext. 116	Myrtle Gilliland, Lincoln Park, 07035 (201) 694-6100, Ext. 123
Madison Borough	Donald J. Sherman, Madison, 07940 (201) 377-2703	Margaret A. Sarrow, Madison, 07940 (201) 377-2560
Mendham Borough	Ernest DelGuercio, Mendham, 07945 (201) 543-7152	Mary T. Hulse, Mendham, 07945 (201) 543-7152
Mendham Township	Ernest F. DelGuercio, Brookside, 07926 (201) 543-4555	Stephen P. Arthur, Brookside, 07926 (201) 543-4570
Mine Hill Township	Morris M. Perugini, Mine Hill, 07801 (201) 366-9002	Marcella Gallo, Mine Hill, 07801 (201) 366-9002
Montville Township	Thomas W. Lenhardt, Montville, 07045 (201) 334-2470	Marjorie Witty, Montville, 07045 (201) 334-2590
Morris Township	Pasquale Aceto, Convent Station, 07961 (201) 326-7380	Roland F. Meslar, Convent Station, 07961 (201) 326-7400
Morris Plains Borough	Allan W. Adams, Morris Plains, 07950 (201) 538-2224	Janell D. Bliss, Morris Plains, 07950 (201) 538-2444
Morristown Town	Victor J. Lupi, Morristown, 07960 (201) 538-4300	John M. Watson, Morristown, 07960 (201) 538-4300
Mountain Lakes Boro	James Jones, Mountain Lakes, 07046 (201) 334-3131	Constance S. Lake, Mountain Lakes, 07046 (201) 334-3131

Mt. Arlington Borough	Dorothy S. McCarthy, Mt. Arlington, 07856 (201) 398-4100 Morris M. Perugini, Mt. Arlington	Morris M. Perugini, Mt. Arlington, 07856 (201) 398-4100
Mt. Olive Township	Jeffry C. McNeice, Budd Lake, 07828 (201) 691-0900, Ext. 42 or 43	Winifred Roger, Budd Lake, 07828 (201) 691-0900, Ext. 312
Netcong Borough	Anne Mac Kinnon, Netcong, 07857 (201) 347-0252	Alice J. Henderson, Netcong, 07857 (201) 347-0252
Parsippany-Troy Hills Twp	Robert E. Ebert, Parsippany, 07054 (201) 263-4271	Francis S. Ogrodnik, Parsippany, 07054 (201) 263-4255
Passaic Township	Mark Whitt, Millington, 07946 (201) 647-0550	Armando Rossi, Millington, 07946 (201) 647-0550
Pequannock Township	Gloria A. Cross, Pompton Plains, 07444 (201) 835-5700	Regina M. Bauer, Pompton Plains, 07444 (201) 835-5700
Randolph Township	John R. Staley, Randolph, 07869 (201) 361-8200	Lisa Combes, Randolph, 07869 (201) 361-8200
Riverdale Borough	Frank Dalton, Riverdale, 07457 (201) 835-4060	Joyce A. Wendelken, Riverdale, 07457 (201) 835-4060
Rockaway Borough	Dorothy S. McCarthy, Rockaway, 07866 (201) 627-2000	Ann M. James, Rockaway, 07866 (201) 627-2000
Rockaway Township	Harold Baumwoll, Rockaway, 07866 (201) 627-7200 Natalie Lipkin, Rockaway	Frances Antonich, Rockaway, 07866 (201) 627-7200
Roxbury Township	Morris M. Perugini, Succasunna, 07876 (201) 927-2021 Herbert Tietjen, Succasunna	Harold J. Davis, Succasunna, 07876 (201) 927-2023
Victory Gardens Borough	Edward S. DiYanni, Dover, 07801 (201) 366-5312	Stephen P. Arthur, Dover, 07801 (201) 366-5312
Washington Township	Robert W. Pastor, Long Valley, 07853 (201) 876-3315	Marjorie L. Bryant, Long Valley, 07853 (201) 876-3845
Wharton Borough	Dorothy S. McCarthy, Wharton, 07885 (201) 361-8444	Frances B. Luke Wharton, 07885 (201) 361-8444

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN OCEAN COUNTY

TAX DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Barnegat Township	Debbie Spettel, Barnegat, 08005 (609) 698-7832	Joseph Regatts, Barnegat, 08005 (609) 698-7832
Barnegat Light Borough	Richard H. Schupeltz, Ship Bottom, 08006 (609) 494-2343 or 494-9196	Eleanor I. Pearson, Barnegat Light, 08006 (609) 494-2343 or 494-9196
Bay Head Borough	Martin J. Burns, Jr., Bay Head, 08742 (201) 892-0633	Patricia Wojcik, Bay Head, 08742 (201) 892-8920
Beach Haven Borough	H. Richard Schupeltz, Ship Bottom, 08008 (609) 492-0111	Ann M. White, Beach Haven, 08008 (609) 492-0111
Beachwood Borough	William P. Hyatt, Beachwood 08722 (201) 349-0245	Elizabeth Allaire, Beachwood, 08722 (201) 349-0245
Berkeley Township	Ruth A. Hardie, Bayville, 08721 (201) 244-7400, Ext. 25	Geraldine Dorso, Bayville, 08721 (201) 244-7400, Ext. 18
Brick Township	Joseph A. Cordo, Brick Town, 08723 (201) 477-3000, Ext. 240	Mike Iacobino, Brick Town, 08723 (201) 477-3000, Ext. 220
Dover Township	Lawrence Henbest, Toms River, 08753 (201) 341-1000, Ext. 302 Victoria Mickiewicz, Toms River	David Ciganek, Toms River, 08753 (201) 341-1000, Ext. 362
Eagleswood Township	Joseph C. Horner, Waretown, 08092 (609) 296-3054	Barbara A. Stover, West Creek, 08092 (609) 296 3054
Harvey Cedars Borough	Richard H. Schupeltz, Harvey Cedars, 08008 (609) 494-2843	George Laczko, Harvey Cedars, 08008 (609) 494-2843
Island Heights Borough	Victoria Mickiewicz, Island Hgts., 08732 (201) 270-6415	Patricia Nichols, Island Heights, 08732 (201) 270-6415
Jackson Township	Frank R. Viafora, Jackson, 08527 (201) 928-1200 Ivan Mickle, Jackson	Marguerite Gilbertson, Jackson, 08527 (201) 928-1200
Lacey Township	Ethel M. Exel, Forked River, 08731 (609) 693-5408 Theresa Poznanski, Forked River Anthony Halak, Forked River	Muriel Cahill, Forked River, 08731 (609) 693-5282, Ext. 28
Lakehurst Borough	John E. Currie, Lakehurst, 08733 (201) 657-4141	Marie Bell, Lakehurst, 08733 (201) 657-4141, Ext. 416

Lakewood Township	John A. Turtora, Lakewood, 08701 (201) 364-2500, Ext. 249 Joseph Canning, Lakewood Leonard F. Turtora, Lakewood	Barbara Jo Carney, Lakewood, 08701 (201) 364-2500, Ext. 221
Lavallette Borough	Michael M. Sturko, Toms River, 08735 (201) 793-7474 Doris Q. Card, Lavallette	JoAnne S. Madden, Lavallette, 08735 (201) 793-7474
Little Egg Harbor Twp	Joseph J. Sorrentino, Jr., Tuckerton, 08087 (609) 296-7246	Carolyn J. Rider, Tuckerton, 08087 (609) 296-7243
Long Beach Township	William P. Hyatt, Brant Beach, 08008 (609) 494-2153, Ext. 26	Mary Ann Mayo, Brant Beach, 08008 (609) 494-2153, Ext. 15
Manchester Township	Joyce A. Jones, Lakehurst, 08733 (201) 657-8121, Ext. 70 John E. Currie, Lakehurst	Linda Alexander, Lakehurst, 08733 (201) 657-8121, Ext. 78
Mantoloking Borough	August G. St. John, Mantoloking, 08738 (201) 899-3434	William R. Wesson, Mantoloking, 08738 (201) 899-3434
Ocean Township	Joseph Horner, Waretown, 08758 (609) 693-3280	Josephine Gerdes, Waretown, 08758 (609) 693-3179
Ocean Gate Borough	Robert K. Mancke, Ocean Gate, 08740 (201) 269-3166	Laura B. Hawkins, Ocean Gate, 08740 (201) 269-3166
Pine Beach Borough	Kathleen A. Ferrante, Pine Beach, 08741 (201) 349-6425	Christine R. Dennz, Pine Beach, 08741 (201) 349-6425
Plumstead Township	John Keller, Jr., New Egypt, 08533 (609) 758-2241	Mildred Cramer, New Egypt, 08533 (609) 758-2266
Point Pleasant Borough	James L. Anderson, Pt. Pleasant, 08742 (201) 892-3434	Bernadine E. Regan, Pt. Pleasant, 08742 (201) 892-3434
Pt. Pleasant Beach Boro	James L. Anderson, Pt. Pleasant Beach, 08742 (201) 892-5060	Cynthia Anderson, Pt. Pleasant, 08742 (201) 892-1118
Seaside Heights Borough	Walter Sturko, Seaside Hgts., 08751 (201) 793-9100	Kathleen Magaraci, Seaside Hgts., 08751 (201) 793-9100
Seaside Park Borough	Walter Sturko, Seaside Park, 08752 (201) 793-7737, Ext. 32 Michael M. Sturko, Toms River	Joan McClister, Seaside Park, 08752 (201) 793-6787
Ship Bottom Borough	H. Richard Schupeltz, Ship Bottom, 08008 (609) 494-2171	Lillian Douglass, Ship Bottom, 08008 (609) 494-1613
South Toms River Boro	Anthony Halak, So. Toms River, 08757 (201) 349-0403	Lucinda M. Dugan, So. Toms River 08757 (201) 349-0339
Stafford Township	Arlene Oliver, Manahawkin, 08050 (609) 597-1069 Beth A. Marshall, Manahawkin	Jean Reese, Manahawkin, 08050 (609) 597-1067
Surf City Borough	Richard M. Warren, Surf City, 08008 (609) 494-6448	Ronald C. Freitag, Surf City, 08008 (609) 494-2400
Tuckerton Borough	Anthony Halak, Tuckerton, 08087 (609) 296-4916	Anna B. Jacobi, Tuckerton, 08087 (609) 296-4900

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN PASSAIC COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bloomingdale Borough	Brian D. Townsend, Bloomingdale, 07403 (201) 838-0778	VACANCY, Bloomingdale, 07403 (201) 838-0330
Clifton City	Alfred J. Greene, Jr., Clifton, 07015 (201) 470-5838 G. Fred Burlazzi, Clifton	Gertrude Kurowski, Clifton, 07015 (201) 470-5830
Haledon Borough	Clyde R. Sherrow, Jr., Haledon, 07508 (201) 595-0268	VACANCY, Haledon, 07508 (201) 942-6538
Hawthorne Borough	Christine C. Collins, Hawthorne, 07506 (201) 427-1169	Beverly Allen, Hawthorne, 07506 (201) 427-1242
Little Falls Township	Raymond Damiano, Little Falls, 07424 (201) 256-0272	Jane Wright, Little Falls, 07424 (201) 256-0994
North Haledon Borough	Michael S. Barker, Vernon, 07462 (201) 427-7520	Renate I. Lampe, N. Haledon, 07508 (201) 427-5810
Passaic City	Albert R. Galik, Passaic, 07055 (201) 365-5542	William Giaconia, Jr., Passaic, 07055 (201) 365-5530
Paterson City	George J. Sokalski, Paterson, 07505 (201) 881-3486 Charles Parmelli, Paterson James B. Krieger, Paterson	Kathleen Gibson, Paterson, 07505 (201) 881-3450

Pompton Lakes Borough	Frank Giovatto, Pompton Lakes, 07442 (201) 835-0143 John Steinhauser, Pompton Lakes	John D. Sterling, Pompton Lakes, 07442 (201) 835-0143
Prospect Park Borough	Bert Nawyn, Prospect Park, 07508 (201) 942-6884	Marion DeVries, Prospect Park, 07508 (201) 790-7902
Ringwood Borough	Richard W. Supplee, Ringwood, 07456 (201) 962-7020	Charles E. De Deyn, Ringwood, 07456 (201) 962-7078
Totowa Borough	John W. Masklee, Totowa, 07512 (201) 956-1007	Angela Mecca, Totowa, 07512 (201) 956-1000
Wanaque Borough	Joseph Gilabert, Jr., Wanaque, 07465 (201) 839-3110	Dale Matthews Nelson, Wanaque, 07465 (201) 839-3000
Wayne Township	Dorothy Kreitz, Wayne, 07470 (201) 939-1777 Michael S. Barker, Wayne	Vincent R. Rinaldo, Wayne, 07470 (201) 694-1800
West Milford Township	Mary Mastro, W. Milford, 07480 (201) 728-2791	Joyce A. Wendelken, W. Milford, 07480 (201) 728-2781
West Paterson Borough	Andrew L. Allu, W. Paterson, 07424 (201) 345-8102	Andrew G. Carioti, W. Paterson, 07424 (201) 345-8101

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SALEM COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Alloway Township	George M. Taylor, Jr., Alloway, 08001 (609) 935-4080	John Zarin, Alloway, 08001 (609) 935-5562
Carneys Point Township	T. Ralph Smith, Carneys Point, 08069 (609) 299-9008 or 299-1760	Phyllis Press, Carneys Point, 08069 (609) 299-1052
Elmer Borough	Harold H. Hofmann, Elmer, 08318 (609) 358-2401	Burroughs Timberman, Elmer, 08318 (609) 358-8636 or 358-4010
Elsinboro Township	Randall L. Shidner, Salem, 08079 (609) 935-3539	Delores Marts, Salem, 08079 (609) 935-7346
Lower Alloways Creek Twp.	Joseph M. Harasta, Salem, 08079 (609) 935-4480	Maryann Chapman, Hancocks Bridge, 08038 (609) 935-0355
Mannington Township	Donna Harris, Salem, 08079 (609) 935-6999	Donald A. Stiles, Salem, 08079 (609) 935-0421
Oldmans Township	Henry Newman, Jr., Pedricktown, 08067 (609) 299-1889 or 299-0170	Douglas M. Vass, Sr., Pedricktown, 08067 (609) 299-2794
Penns Grove Borough	Leon A. Mattioli, Penns Grove, 08069 (609) 299-3220	Emma D. Mallett, Penns Grove, 08069 (609) 299-4640
Pennsville Township	James T. Shidner, Pennsville, 08070 (609) 678-6262	Leon H. Kellmyer, Pennsville, 08070 (609) 678-4041
Pilesgrove Township	W. Kirk Horner, Harrisonville, 08039 (609) 478-4216 or 769-3424	Elmer C. Brown, Woodstown, 08098 (609) 769-2421
Pittsgrove Township	George M. Taylor, Jr., Elmer, 08318 (609) 358-3722	Leah Hopkins, Elmer, 08318 (609) 358-3723
Quinton Township	Joseph M. Harasta, Salem, 08079 (609) 935-3721	Henry R. Howell, Quinton, 08072 (609) 935-1507 or 935-2325
Salem City	Henry N. Nelson, Salem, 08079 (609) 935-2024	David A. Cawman, Salem, 08079 (609) 935-0372
Upper Pittsgrove Twp.	R. Curtis Hackett, Elmer, 08318 (609) 358-8306	Doris Downer, Elmer, 08318 (609) 358-2137 or 358-8500
Woodstown Borough	J. Bruce Gahrs, Swedesboro, 08085 (609) 467-1399 or 769-2200	Elaine H. Urion, Woodstown, 08098 (609) 769-2200 or 769-0761

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SOMERSET COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Bedminster Township	Norman A. Stevens, Bedminster, 07921 (201) 234-0366	Mona Barba, Bedminster, 07921 (201) 234-1336
Bernards Township	Marcia Zujkowski, Basking Ridge, 07920 (201) 766-2510	Anna Kerr, Basking Ridge, 07920 (201) 766-2510
Bernardsville Borough	Charles J. Femminella, Bernardsville, 07924 (201) 766-3850 Paul Parsons, Bernardsville, 07924	Mary Alice Pierson, Bernardsville, 07924 (201) 766-3002
Bound Brook Borough	George L. Sopko, Bound Brook, 08805 (201) 356-0833	Cynthia A. Wanzie, Bound Brook, 08805 (201) 356-0802
Branchburg Township	Frances S. Kuczynski, Somerville, 08876 (201) 526-1300	Blanche D. Mathers, Somerville, 08876 (201) 526-1300

Bridgewater Township	Norman A. Stevens, Bridgewater, 08807 (201) 725-6300	Mae E. Batistoni, Bridgewater, 08807 (201) 725-6300
Far Hills Borough	Hubert W. Amundsen, Jr., Far Hills, 07931 (201) 234-0611	Shirley Potts, Far Hills, 07931 (201) 234-0611
Franklin Township	Burnham L. Hobbs, Jr., Somerset, 08873 (201) 873-2500 Olga Olesko, Somerset	Louise Colo, Somerset, 08873 (201) 873-2500
Green Brook Township	Authur L. Lewis, Green Brook, 08812 (201) 968-2002	Samuel Romano, Green Brook, 08812 (201) 968-2002
Hillsborough Township	Paul J. Endler, Neshanic, 08853 (201) 369-4313	Ernest A. Snyder, Neshanic, 08853 (201) 369-4313
Manville Borough	William H. Merdinger, Manville, 08835 (201) 725-9713 Frank J. Gnatek	Stephen Balint, Manville, 08835 (201) 725-5025
Millstone Borough	Marcia Zujkowski, Belle Mead, 08502 (201) 874-5531	Portia Orton, Somerville, 08876 (201) 874-5478
Montgomery Township	Joan Schneck, Belle Meade, 08502 (201) 359-8211	Barbara Pappas, Belle Meade, 08502 (201) 359-8211
North Plainfield Borough	August Church, N. Plainfield, 07060 (201) 756-5692	James A. Hannon, N. Plainfield, 07060 (201) 756-5601
Peapack-Gladstone Boro	John J. Butler, Gladstone, 07934 (201) 234-2254	Hattie L. Torma, Peapack, 07977 (201) 234-2251
Raritan Borough	N.R. Cantore, Jr., Raritan, 08869 (201) 231-1300	Mary Rose Moeller, Raritan, 08869 (201) 231-1300
Rocky Hill Borough	Wilbur Lowe, Skillman, 08558 (201) 359-3413 or (609) 924-7445	Nancy Metcalf, Rocky Hill, 08553 (609) 924-7445
Somerville Borough	Eugene J. Flaherty, Somerville, 08876 (201) 725-2305	Walter P. Michales, Somerville, 08876 (201) 725-2300
So. Bound Brook Boro	Art Lewis, Green Brook, 08812 (201) 356-0258	Catherine A. Hoats, S. Bound Brook, 08880 (201) 356-0258
Warren Township	Frances Reilly, Warren, 07060 (201) 753-8000	Loree Saums, Warren, 07060 (201) 753-8000
Watchung Borough	Roy Taylor, Jr., Watchung, 07060 (201) 756-3366 Evelyn C. Miller, Watchung, 07060	Dorothy P. Eaton, Watchung, 07060 (201) 756-8333

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN SUSSEX COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Andover Borough	Malcolm G. Smith, Tranquility, 07879 (201) 852-2186	Rita Wildrick, Andover, 07821 (201) 786-6221
Andover Township	Donald J. Sherman, Newton, 07860 (201) 383-661	Margaret Little, Newton, 07860 (201) 383-6611
Branchville Borough	Glen Lantz, Jr., Branchville, 07826 (201) 948-3000	Beverly Bathgate, Branchville, 07826 (201) 948-4626
Byram Township	Donald Sherman, Stanhope, 07874 (201) 347-4729	George Micklesavage, Stanhope, 07874 (201) 347-6232
Frankford Township	John A. Dyksen, Augusta, 07822 (201) 948-4621	Donna Harford, Augusta, 07822 (201) 948-5566
Franklin Borough	Neil Cates, Jr., Franklin, 07416 (201) 827-5237	Louise Koellhoffer, Franklin, 07416 (201) 827-6585
Fredon Township	Jeffry C. McNeice, Newton, 07860 (201) 383-7025	Christine J. Storch, Newton, 07860 (201) 383-7025
Green Township	Malcolm G. Smith, Tranquility, 07879 (201) 852-9333	Christine Storch, Andover 07821 (201) 852-9333
Hamburg Borough	Donald J. DeKorte, Hamburg, 07419 (201) 827-9230	Linda Pettenger, Hamburg, 07419 (201) 827-9230
Hampton Township	Irwin Sabin, Newton, 07860 (201) 383-3812 John A. Dyksen, Newton John Butler, Gladstone	Paul Cummins, Newton, 07860 (201) 383-3812
Hardyston Township	Neil C. Cates, Jr., Franklin, 07416 (201) 827-3039	Julia Y. Lewis, Hamburg, 07419 (201) 827-3619
Hopatcong Borough	Leo M. Morris, Hopatcong, 07843 (201) 770-1200, Ext. 29 Virginia B. Gonzalez, Hopatcong	Dorothy Valli, Hopatcong, 07843 (201) 770-1200, Ext. 27

Lafayette Township	John A. Dyksen, Lafayette, 07848 (201) 383-1817 Lowry K. McMillen, Lafayette	Linda V. Pettenger, Lafayette, 07848 (201) 383-1817
Montague Township	Donald J. DeKorte, Montague, 07827 (201) 293-3332	Pamela Jerger, Montague, 07827 (201) 293-7027
Newton Town	Ann McKinnon, Newton, 07860 (201) 383-3522	Joyce Carr, Newton, 07860 (201) 383-3524
Ogdensburg Borough	John J. Butler, Ogdensburg, 07439 (201) 827-5934	Margaret Alfano, Ogdensburg, 07439 (201) 827-5934
Sandyston Township	Robert W. Pastor, Layton, 07851 (201) 948-3520 (Municipal Bldg.) (201) 948-6687 (Home)	Beverly Bathgate, Branchville, 07826 (201) 948-3721
Sparta Township	John W. Wyckoff, Sparta, 07871 (201) 729-4903	Farnham Vanderhoff, Sparta, 07871 (201) 729-4903
Stanhope Borough	Ann McKinnon, Stanhope, 07874 (201) 347-0173	Nancy Hoyt, Stanhope, 07874 (201) 347-0174
Stillwater Township	Robert Pastor, Middleville, 07855 (201) 383-9484	Donna Dyksen, Middleville, 07855 (201) 383-9484
Sussex Borough	William N. Hunt, Sussex, 07461 (201) 875-4831	Margaret Little, Sussex, 07461 (201) 875-4831
Vernon Township	Clifford K. Ryerson, Jr., Vernon, 07462 (201) 764-4056	Josephine Prisco, Vernon, 07462 (201) 764-4057
Walpack Township	John Dyksen, Augusta, 07822 (201) 948-4562	Delores Rosenkrans, Columbia, 07832 (201) 841-9582
Wantage Township	Donald J. DeKorte, Sussex, 07461 (201) 875-7193	Jennie Edsall, Sussex, 07461 (201) 875-7194

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN UNION COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Berkeley Heights Twp	Arthur L. Lewis, Berkeley Hgts., 07922 (201) 665-2291	Eris Naylor, Berkeley Hgts., 07922 (201) 665-2291
Clark Township	Theresa R. Enright, Clark, 07066 (201) 388-3600	Diana George, Clark, 07066 (201) 388-3600
Cranford Township	John M. Duryee, Cranford, 07016 (201) 276-8900	Harold Seymour, Jr., Cranford, 07016 (201) 276-8900
Elizabeth City	Joseph Amato, Elizabeth, 07201 (201) 820-4136	Anthony R. Chiodo, Elizabeth, 07201 (201) 820-4000
Fanwood Borough	Donald J. Sherman, Fanwood, 07023 (201) 322-8236	Joyce Carraway, Fanwood, 07023 (201) 322-8236
Garwood Borough	Leonard DiStefano, Garwood, 07027 (201) 789-0710 I. George Casabona, Garwood	Timothy J. Rauch, Garwood, 07027 (201) 789-0475
Hillside Township	Charles Africano, Hillside, 07205 (201) 926-2222	Joseph Skelly, Hillside, 07205 (201) 926-5502
Kenilworth Borough	Robert Brennan, Kenilworth, 07033 (201) 276-5801	Dorothy Himpele, Kenilworth, 07033 (201) 276-5800
Linden City	Emanuel Frangella, Jr., Linden, 07036 (201) 486-3800 Patrick J. Rocks, Linden Florence Demcovitz, Linden	Dorothy T. Margavitz, Linden, 07036 (201) 486-3800
Mountainside Borough	Robert Koser, Mountainside, 07092 (201) 232-2400	Joan Nemick, Mountainside, 07092 (201) 232-2400
New Providence Boro	Leonard J. DiStefano, New Providence, 07974 (201) 665-1400 John F. O'Brien, New Providence Stanwood C. Stack, New Providence	Richard Burr, New Providence, 07974 (201) 665-1400
Plainfield City	William D. Wheeler, Plainfield, 07061 (201) 753-3203	Lorraine Stopinski, Plainfield, 07061 (201) 753-3215
Rahway City	Thomas Luby, Rahway, 07065 (201) 381-8000	Roger E. Pribush, Rahway, 07065 (201) 381-8000
Roselle Borough	Carmen Mistichelli, Roselle, 07203 (201) 245-5601	Vincent A. Belluscio, Roselle, 07203 (201) 245-5600
Roselle Park Borough	Paul J. Endler, Roselle Park, 07204 (201) 245-2540	Jeanne K. Decker, Roselle, 07204 (201) 245-0819
Scotch Plains Township	Mary Pearson, Scotch Plains, 07076 (201) 322-6700	Thomas Douress, Scotch Plains, 07076 (201) 322-6700

Springfield Township	Thomas McCullum, Springfield, 07081 (201) 376-5800	Corinne Eckmann, Springfield, 07081 (201) 376-5800
Summit City	George C. Harraka, Summit, 07901 (201) 273-6405	Carolyn Brattloff, Summit, 07901 (201) 273-6405
Union Township	Joseph Keaveny, Union, 07083 (201) 688-2800	Joseph J. Knet, Union, 07083 (201) 688-2800
Westfield Town	Robert W. Brennan, Westfield, 07090 (201) 232-8000	Violet Jacob, Westfield, 07090 (201) 232-8000
Winfield Township	Thomas Boyle, So. Plainfield, 07080 (201) 925-3850	Margaret Gallagher, Winfield, 07036 (201) 925-3850

ASSESSORS, DEPUTY ASSESSORS AND COLLECTORS IN WARREN COUNTY

TAXING DISTRICT	ASSESSOR—P.O. ADDRESS	COLLECTOR—P.O. ADDRESS
Allamuchy Township	Dorothy S. McCarthy, Landing, 07850 (201) 852-5132	Betty C. Drake, Great Meadows, 07838 (201) 852-5132
Alpha Borough	Joseph L. Dyrek, Alpha, 08865 (201) 454-4941	Klara Tarsi, Alpha, 08865 (201) 454-0088
Belvidere Town	Edward D. Jacobe, Belvidere, 07823 (201) 475-3924	Lester P. Stout, Jr., Belvidere, 07823 (201) 475-4274
Blairstown Township	Donald D. Rowe, Blairstown, 07825 (201) 362-6643	Anna Fodera, Blairstown, 07825 (201) 362-6663 or 362-6897
Franklin Township	Estella Y. Truax, Broadway, 08808 (201) 689-3994	Frank H. Convey, Washington, 07882 (201) 689-3994
Frelinghuysen Township	Henry Natyzak, Johnsonburg, 07846 (201) 852-4305	Gloria Molnar, Blairstown, 07825 (201) 362-6287
Greenwich Township	Eloise Hagaman, Stewartsville, 08886 (201) 859-0909	Gordon Kobler, Stewartsville, 08886 (201) 859-0249
Hackettstown Town	J. Stanley Smith, Hackettstown, 07840 (201) 852-6767	Wilbur C. Willis, Hackettstown, 07840 (201) 852-3130
Hardwick Township	Lowry K. McMillen, Lafayette, 07848 (201) 362-6528	Stella Kricker, Blairstown, 07825 (201) 362-6222
Harmony Township	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	LeRoy V. Smith, Phillipsburg, 08865 (201) 475-2271
Hope Township	Henry Natyzak, Hope, 07844 (201) 459-5011 or 852-4305	Klara Tarsi, Hope, 07844 (201) 735-9110
Independence Township	Joseph M. Dzurek, Great Meadows, 07838 (201) 852-4133	Christine Storch, Great Meadows, 07838 (201) 637-4133
Knowlton Township	Clayton R. Taylor, Columbia, 07832 (201) 496-4783	Judy Holmberg, Columbia, 07832 (201) 496-4076
Liberty Township	George M. DeMaria, Great Meadows, 07838 (201) 627-4925	Howard Gruver, Great Meadows, 07838 (201) 637-4579
Lopatcong Township	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 859-3355	Carl R. Meixsell, Phillipsburg, 08865 (201) 859-3355
Mansfield Township	William Merdinger, Port Murray, 07865 (201) 689-6151	Frederick Perry, Port Murray, 07865 (201) 689-6151
Oxford Township	Donald D. Rowe, Blairstown, 07825 (201) 475-3279	Joan Rowe, Oxford, 07863 (201) 453-2940
Pahaquarry Township	Sadie Van Campen, Columbia, 07832 (201) 841-9503	Lynne McGary, Stewartsville, 08886 (201) 476-6060
Phillipsburg Town	Enrico H. Angelozzi, Phillipsburg, 08865 (201) 454-5500	Joseph Hriczak, Phillipsburg, 08865 (201) 454-5500
Pohatcong Township	John Woolaver, Phillipsburg, 08865 (201) 454-4476	Reno Minardi, Phillipsburg, 08865 (201) 454-6121
Washington Borough	Estella Y. Truax, Washington, 07882 (201) 689-3799	Bernadette Tuttle, Washington, 07882 (201) 689-3601
Washington Township	Robert G. Housedorf, Washington 07882 (201) 689-7200	Marie E. Mueller, Washington, 07882 (201) 689-7200
White Township	Donald D. Rowe, Buttzville, 07829 (201) 475-3279	Helen Smith, Buttzville, 07829 (201) 475-2093

APPENDIX III

TAXES COLLECTED FOR DISTRIBUTION TO MUNICIPALITIES

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES

1986

The attached Tables reflect State aid to municipalities totaling $911,764,996 in 1986.

FINANCIAL BUSINESS

(N.J.S.A. 54:10B-1 et seq.)
(N.J.S.A. 54:10A-1 et seq.)

This is a State collected tax on financial businesses in substantial competition with the business of national banks. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $1,602,934.

BUSINESS PERSONAL PROPERTY REPLACEMENT TAX

(N.J.S.A. 54:11D-1 et seq.)

Municipalities are assured of receiving no less from business personal property tax replacements than the greatest of the local levy of personal property tax in 1964, 1965, 1966, and 1967. Four tax laws are specified as the source for obtaining the required revenue. Any excess yield will be distributed in proportion to the local property tax level upon commercial, industrial and farm real estate. To Municipalities $158,703,834. Excess was $51,868,646.

Legislation was passed which provides an annual appropriation of not less than $158,703,834, which was the amount certified by the Director of the Division of Taxation October 15, 1976 (C. 3, P.L. 1977).

PUBLIC UTILITY

(N.J.S.A. 54:30A-16 et seq.)

The Division of Taxation collects both the Public Utility Franchise Tax and the Public Utility Gross Receipts for payment to municipalities after deducting administration costs ($226,436).

To Municipalities $685,000,000.

MUNICIPAL PURPOSES TAX ASSISTANCE FUND

Revenue available under C. 10 and 11, P.L. 1980 is deposited in the Municipal Purposes Tax Assistance Fund for distribution under C. 12, P.L. 1980.

To Municipalities $29,999,947.

CORPORATION BUSINESS BANKING CORPORATIONS

(N.J.S.A. 54:10A-1 et seq.)

Banking Corporations are subject to Corporate Business Tax at the rate of 9% on allocated net income and two mills per dollar on allocated net worth. Distribution is 50% State; 25% municipalities and 25% counties.

To Municipalities $16,233,550.

INSURANCE FRANCHISE

(N.J.S.A. 54:18-12 et seq. and N.J.S.A. 54:16A-1 et seq.)

Insurance franchise taxes are payable by domestic insurance companies (87-1/2%) to the municipality and (12-1/2%) to the county in which the principal office of the taxpayer is located. The Division of Taxation collects the tax for payment to municipalities.

To Counties $2,889,247, To Municipalities $20,224,731.

TAXES COLLECTED BY THE STATE FOR DISTRIBUTION TO MUNICIPALITIES—1986

County	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Atlantic	$ 332,074	$ 51,035	$ 3,052,142	$ 245,134	$ 21,227,150	$ 3,963	$ 24,911,498
2. Bergen	2,675,301	111,595	15,294,316	1,265,529	71,266,507	207,147	90,820,395
3. Burlington	342,369	100,457	3,926,242	874,093	32,122,859	....	37,366,020
4. Camden	596,050	243,498	7,819,824	2,697,885	36,182,525	223,981	47,763,763
5. Cape May	242,530	4,272	1,196,084	67,302	14,367,700	....	15,877,888
6. Cumberland	107,903	9,070	2,325,375	545,793	8,032,111	....	11,020,252
7. Essex	2,273,646	136,574	28,506,680	7,951,122	60,843,086	12,396,219	112,107,327
8. Gloucester	267,791	22,060	2,456,932	713,355	16,161,240	....	19,621,378
9. Hudson	824,138	35,151	19,918,991	5,128,921	65,627,947	42,712	91,577,860
10. Hunterdon	265,157	2,361	1,715,408	21,433	11,609,654	7	13,614,020
11. Mercer	483,502	118,090	7,483,643	1,459,295	32,411,790	1,104,791	43,061,111
12. Middlesex	1,014,320	208,756	14,796,561	951,469	77,835,741	....	94,806,847
13. Monmouth	1,305,045	90,593	5,444,365	1,298,247	41,691,650	2,173,943	52,003,843
14. Morris	1,021,686	102,354	6,868,224	389,432	31,171,709	3,400,864	42,954,269
15. Ocean	750,953	1,265	2,003,799	776,721	33,196,607	....	36,729,345
16. Passaic	1,376,080	243,076	10,756,997	2,758,664	25,806,372	404	40,941,593
17. Salem	141,734	6,595	2,935,797	184,368	13,657,472	....	16,925,966
18. Somerset	632,814	4,900	4,996,777	314,961	18,850,469	....	24,799,921
19. Sussex	285,548	5,543	1,302,404	145,932	6,653,639	578,344	8,971,410
20. Union	1,075,783	102,521	14,244,444	2,012,052	58,049,573	92,356	75,576,729
21. Warren	219,125	3,168	1,658,829	198,238	8,234,199	....	10,313,559
Totals	$16,233,550	$1,602,934	$158.703,834	$29,999,947	$685,000,000	$20,224,731	$911,764,996

Difference in Totals Due to Rounding

ATLANTIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Absecon City	$ 19,230	....	$ 31,079	$ 10,796	$ 508,527	....	$569,632
2. Atlantic City	89,775	....	1,699,035	39,569	6,371,695	$ 3,963	8,204,037
3. Brigantine City	10,868	....	28,362	....	535,646	....	574,876
4. Buena Borough	19,492	....	45,562	8,034	299,370	....	372,458
5. Buena Vista Township ..	6,795	....	45,571	....	466,590	....	518,956
6. Corbin City	....	....	2,005	314	64,052	....	66,371
7. Egg Harbor City	9,749	....	62,001	35,176	262,220	....	369,146
8. Egg Harbor Township ..	13,624	....	115,564	....	3,896,961	....	4,026,149
9. Estelle Manor City	....	....	7,679	....	172,888	....	180,567
10. Folsom Borough	....	....	22,273	....	140,303	....	162,576
11. Galloway Township	7,910	....	114,459	....	1,252,375	....	1,374,744
12. Hamilton Township	6,236	....	149,577	....	1,954,225	....	2,110,038
13. Hammonton Town	14,734	$ 128	197,737	22,975	761,657	....	997,231
14. Linwood City	19,753	40,930	40,940	7,260	414,599	....	523,482
15. Longport Borough	3,522	....	6,337	....	144,438	....	154,297
16. Margate City	25,054	....	55,561	....	811,510	....	892,125
17. Mullica Township	....	....	33,505	10,090	283,668	....	327,263
18. Northfield City	26,749	2,994	93,913	10,202	481,856	....	615,714
19. Pleasantville City	14,511	6,797	138,443	75,946	978,310	....	1,214,007
20. Port Republic City	....	....	5,963	....	126,988	....	132,951
21. Somers Point City	13,862	186	82,199	14,739	586,471	....	697,457
22. Ventnor City	27,417	....	65,845	10,032	586,202	....	689,496
23. Weymouth Township	2,794	....	8,531	....	126,599	....	137,924
Totals	$332,074	$51,035	$3,052,142	$245,134	$21,227,150	$3,963	$24,911,498

Difference in Totals Due to Rounding

BERGEN COUNTY

	COLLECTIONS FOR DISTRIBUTION LOCALLY						
				Public Utilities			
Taxing Districts	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	Total
1. Allendale Borough	$ 5,384	....	$ 46,442	$ 5,154	$ 1,066,809	....	$ 1,123,789
2. Alpine Borough	....	....	14,813	....	324,450	....	339,263
3. Bergenfield Borough	39,073	....	227,290	40,712	1,145,866	....	1,452,941
4. Bogota Borough	47,993	....	261,020	37,761	366,684	....	713,458
5. Carlstadt Borough	42,994	$ 501	349,044	....	999,376	....	1,391,915
6. Cliffside Park Borough	22,207	....	150,927	26,444	672,867	....	872,445
7. Closter Borough	21,905	6	94,024	7,890	1,169,816	....	1,293,641
8. Cresskill Borough	18,164	....	67,867	7,194	657,754	....	750,979
9. Demarest Borough	13,248	....	14,453	4,551	388,604	....	420,856
10. Dumont Borough	19,652	....	68,051	79,218	933,817	....	1,100,738
11. East Rutherford Boro	11,258	6	406,957	....	1,323,379	....	1,741,600
12. Edgewater Borough	13,509	....	767,547	....	282,351	....	1,063,407
13. Elmwood Park Boro	60,997	....	422,264	24,716	897,873	....	1,405,850
14. Emerson Borough	14,840	....	71,941	9,292	481,768	....	577,841
15. Englewood City	103,313	137	648,291	27,985	2,070,880	....	2,850,606
16. Englewood Cliffs Boro	49,371	17,412	296,197	....	597,311	....	960,291
17. Fairlawn Borough	80,363	908	758,667	36,047	3,221,138	....	4,097,123
18. Fairview Borough	11,613	....	212,947	45,700	546,649	....	816,909
19. Fort Lee Borough	133,268	....	147,976	28,976	1,207,086	....	1,517,306
20. Franklin Lakes Boro	45,561	....	74,212	....	1,390,312	....	1,510,085
21. Garfield City	53,883	....	479,103	141,601	1,056,454	....	1,731,041
22. Glen Rock Borough	39,800	1,951	103,794	11,403	846,721	....	1,003,669
23. Hackensack City	444,388	47,650	1,404,865	47,718	2,416,482	....	4,361,103
24. Harrington Park Boro	6,875	....	11,710	4,539	388,483	....	411,607
25. Hasbrouck Hts. Boro	26,321	....	103,308	13,968	857,556	....	1,001,153
26. Haworth Borough	10,049	....	19,974	2,823	529,656	....	562,502
27. Hillsdale Borough	33,086	....	83,861	12,054	1,043,902	....	1,172,903
28. Hohokus Borough	3,168	....	33,545	....	368,555	....	405,268
29. Leonia Borough	32,285	....	50,899	10,340	953,241	....	1,046,765
30. Little Ferry Borough	23,129	....	109,757	13,316	584,161	....	730,363
31. Lodi Borough	41,021	21	363,125	111,165	982,279	....	1,497,611
32 Lyndhurst Township	53,416	....	471,525	25,202	912,457	....	1,462,600
33. Mahwah Township	27,577	46	416,433	10,159	2,470,485	....	2,924,700
34. Maywood Borough	33,501	....	158,801	12,900	724,039	....	929,241
35. Midland Park Borough	18,570	....	138,366	8,494	394,926	....	560,356

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
36. Montvale Borough	36,102	14,107	149,682	....	1,105,317	....	1,305,208
37. Moonachie Borough	14,295	....	146,717	....	440,670	....	601,682
38. New Milford Borough	26,211	....	73,146	27,301	1,272,211	....	1,398,869
39. North Arlington Boro	36,317	....	151,182	80,785	763,686	....	1,031,970
40. Northvale Borough	19,665	....	205,393	3,927	365,638	....	594,623
41. Norwood Borough	11,542	....	61,563	3,926	510,895	....	587,926
42. Oakland Borough	12,975	....	13[illegible],196	14,846	803,792	....	970,809
43. Old Tappan Borough	959	....	38,691	....	961,748	....	1,001,398
44. Oradell Borough	35,845	....	64,817	7,237	1,011,351	....	1,119,250
45. Palisades Park Boro	19,241	....	145,260	20,281	615,352	....	800,134
46. Paramus Borough	126,719	22,096	1,237,719	....	2,857,793	$ 132,998	4,377,325
47. Park Ridge Borough	22,219	....	84,359	9,288	292,439	....	408,305
48. Ramsey Borough	41,585	228	232,052	11,468	1,645,405	22,264	1,953,002
49. Ridgefield Borough	60,965	4,770	218,106	....	6,682,256	....	6,966,097
50. Ridgefield Park Village	18,852	....	211,883	55,452	659,510	....	945,697
51. Ridgewood Village	59,920	....	256,346	22,860	1,606,116	....	1,945,242
52. River Edge Borough	24,789	....	82,811	13,393	825,711	....	946,704
53. River Vale Township	12,049	....	62,067	10,850	642,983	....	727,949
54. Rochelle Park Twp.	38,811	....	94,642	4,664	408,561	....	546,678
55. Rockleigh Borough	....	....	39,203	....	62,620	....	101,823
56. Rutherford Borough	54,188	....	157,260	26,375	974,193	....	1,212,016
57. Saddle Brook Twp.	43,555	24	362,887	13,883	1,155,117	51,885	1,627,351
58. Saddle River Borough	4,212	....	4,955	....	460,300	....	469,467
59. S. Hackensack Twp.	1,432	....	297,378	....	344,081	....	642,891
60. Teaneck Township	76,346	262	373,333	51,663	2,343,079	....	2,844,683
61. Tenafly Borough	75,307	....	146,394	....	1,079,671	....	1,301,372
62. Teterboro Borough	9,008	....	161,254	....	90,075	....	260,337
63. U. Saddle River Boro	186	52	92,976	....	931,787	....	1,025,001
64. Waldwick Borough	6,263	....	88,000	13,855	2,344,302	....	2,452,420
65. Wallington Borough	23,702	....	120,405	19,525	393,509	....	557,141
66. Washington Township	16,291	....	24,535	11,501	618,243	....	670,570
67. Westwood Borough	44,818	....	177,692	13,002	829,188	....	1,064,700
68. Woodcliff Lake Boro	12,565	1,420	47,801	....	502,971	....	564,757
69. Wood-Ridge Borough	39,686	....	403,495	8,604	470,248	....	922,033
70. Wyckoff Township	46,897	....	91,124	13,520	921,502	....	1,073,043
Totals	$2,675,301	$111,595	$15,294,316	$1,265,529	$71,266,507	$207,147	$90,820,395

Difference in Totals Due to Rounding

BURLINGTON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bass River Township	$ 2,444	....	$ 22,270	....	$ 84,259	....	$ 108,973
2. Beverly City	8,244	....	23,660	$ 8,832	158,739	....	199,475
3. Bordentown City	4,914	....	77,709	10,379	273,457	....	366,459
4. Bordentown Township	4,319	....	125,573	10,938	565,366	....	706,196
5. Burlington City	19,792	....	131,447	....	6,902,528	....	7,053,767
6. Burlington Township	12,555	$ 442	335,208	....	3,353,061	....	3,701,266
7. Chesterfield Township	1,009	....	35,732	....	283,868	....	320,609
8. Cinnaminson Twp.	17,632	425	285,662	....	1,502,305	....	1,806,024
9. Delanco Township	3,156	....	159,815	6,889	265,572	....	435,432
10. Delran Township	14,358	....	186,979	30,730	776,013	....	1,008,080
11. Eastampton Township	1,945	....	17,259	9,610	274,095	....	302,909
12. Edgewater Park Twp.	2,121	....	99,527	24,261	420,156	....	546,065
13. Evesham Township	14,500	4,613	100,223	....	1,899,025	....	2,018,361
14. Fieldsboro Borough	....	....	65,648	....	32,876	....	98,524
15. Florence Township	6,087	....	415,379	18,217	590,541	....	1,030,224
16. Hainesport Township	3,506	....	54,573	6,074	260,021	....	324,174
17. Lumberton Township	4,038	....	90,982	....	894,174	....	989,194
18. Mansfield Township	3,109	....	30,529	....	339,597	....	373,235
19. Maple Shade Twp.	10,020	289	114,045	49,846	1,067,318	....	1,241,518
20. Medford Township	22,347	....	87,656	....	1,386,897	....	1,496,900
21. Medford Lakes Boro	18,534	....	6,493	8,471	236,912	....	270,410
22. Moorestown Township	37,934	81,857	469,750	15,584	1,205,245	....	1,810,370
23. Mount Holly Township	28,401	3,543	157,668	29,402	765,437	....	984,451
24. Mount Laurel Twp.	30,732	237	153,216	....	1,276,508	....	1,460,693
25. New Hanover Twp.	2,342	....	3,831	....	288,501	....	294,674

BURLINGTON COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. North Hanover Twp.	3,109	....	21,776	....	521,649	....	546,534
27. Palmyra Borough	3,081		51,528	16,330	311,671	....	382,610
28. Pemberton Borough	4,282		10,292	9,461	43,999	....	68,034
29. Pemberton Township	6,719		50,811	309,016	1,515,942	....	1,882,488
30. Riverside Township	6,561	4,662	177,823	....	526,234	....	715,280
31. Riverton Borough	3,889	....	15,292	5,832	167,767	....	192,780
32. Shamong Township	1,826	....	12,908	....	237,703	....	252,437
33. Southampton Twp.	12,493		40,674	....	784,250	....	837,417
34. Springfield Township	552		40,111	.	252,717	....	293,380
35. Tabernacle Township ...	3,662		14,853	....	316,545	....	335,060
36. Washington Township .	....	....	23,295	....	42,397	....	65,692
37. Westampton Twp.	3,118	....	45,081	....	439,271	....	487,470
38. Willingboro Township ...	17,106	3,404	146,373	304,218	1,708,983	....	2,180,084
39. Woodland Township	....	....	6,643	....	85,692	....	92,335
40. Wrightstown Borough ...	1,936	986	17,947	....	65,568	....	86,437
Totals	$342,369	$100,457	$3,926,242	$874,093	$32,122,859	....	$37,366,020

Difference in Totals Due to Rounding

CAMDEN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Audubon Borough	$ 18,746	....	$ 149,537	$ 21,104	$ 615,171	....	$ 804,558
2. Audubon Park	....	....	8,900	22,500	20,122	....	51,522
3. Barrington Borough	352	....	241,286	41,038	410,993	....	693,669
4. Bellmawr Borough	8,852	....	104,441	95,862	802,216	....	1,011,371
5. Berlin Borough	10,529	....	60,669	10,959	398,127	....	480,284
6. Berlin Township	9,105	$ 19,980	14,137	35,304	824,904	....	903,430
7. Brooklawn Borough	1,276	....	28,529	5,558	143,809	....	179,172
8. Camden City	43,849	2,373	3,052,370	1,499,408	6,333,102	....	10,931,102
9. Cherry Hill Township	128,454	83,222	1,206,985	....	5,006,895	$ 222,207	6,647,763
10. Chesilhurst Borough	....	....	5,740	5,664	100,071	....	11,475
11. Clementon Borough	958	5,933	37,522	47,988	241,651	....	334,052
12. Collingswood Borough .	33,447	5	115,852	108,172	688,311	....	945,787
13. Gibbsboro Borough	2,232	....	58,587	4,697	194,472	....	259,988
14. Gloucester City	12,006	....	392,858	39,508	1,750,222	....	2,194,594
15. Gloucester Township	14,616	....	156,115	123,784	2,679,130	....	2,973,645
16. Haddon Township	6,136	....	111,168	33,932	864,613	....	1,015,849
17. Haddonfield Borough ...	109,845	119,681	109,678	13,705	763,668	....	1,116,577
18. Haddon Heights Boro ...	18,385	1,290	45,423	15,860	602,866	....	683,824
19. Hi-Nella Borough	1,970	....	4,457	12,026	59,471	....	77,924
20. Lauren Springs Boro	585	....	10,871	11,960	155,303	....	178,719
21. Lawnside Borough	3,522	....	43,644	7,639	415,804	....	470,609
22. Lindenwold Borough	6,439	....	25,768	153,957	651,766	....	837,930
23. Magnolia Borough	2,104	....	34,776	34,875	303,772	....	375,527
24. Merchantville Borough .	49,762	....	29,519	19,744	327,992	....	427,017
25. Mt. Ephriam Borough ...	4,007	....	32,157	11,334	279,893	....	327,391

CAMDEN COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
26. Oaklyn Borough	4,192	....	26,707	27,308	220,819	....	279,026
27. Pennsauken Township ..	42,327	10,312	1,142,006	60,481	3,971,188	1,774	5,228,088
28. Pine Hill Borough	4,130	....	9,757	81,992	499,119	....	594,998
29. Pine Valley	....	....	949	....	2,019	....	2,968
30. Runnemede Borough	4,895	....	69,972	25,231	607,774	....	707,872
31. Somerdale Borough	950	....	41,002	45,764	359,114	....	446,830
32. Stratford Borough	8,116	....	59,598	....	466,050	....	533,764
33. Tavistock Borough	....	....	2,316	....	1,106	....	3,422
34. Voorhees Township	36,442	701	150,478	....	1,108,275	....	1,295,896
35. Waterford Township	1,614	....	28,736	54,171	782,650	....	867,171
36. Winslow Township	5,491	....	197,908	....	3,432,844	....	3,636,243
37. Woodlynne Borough	716	....	9,410	26,355	97,223	....	133,704
Totals	$596,050	$243,498	$7,819,824	$2,697,885	$36,182,525	$223,981	$47,763,763

Difference in Totals Due to Rounding

CAPE MAY COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Avalon Borough	$ 6,782	....	$ 31,033		$ 457,370	....	$ 495,185
2. Cape May City	10,349	....	108,826	$ 4,034	332,329	....	455,538
3. Cape May Point Boro	....	....	236	....	21,770	....	22,006
4. Dennis Township	1,503	....	16,927	....	594,785	....	613,215
5. Lower Township	34,699	....	149,040	26,810	919,317	....	1,129,866
6. Middle Township	22,393	....	96,299	....	2,706,994	....	2,825,686
7. North Wildwood City	18,732	$ 835	98,179	....	437,732	....	555,478
8. Ocean City	35,436	3,437	223,828	....	2,066,671	....	2,329,372
9. Sea Isle City	4,604	....	18,817	....	303,896	....	327,317
10. Stone Harbor Borough	7,815	....	20,604	....	247,205	....	275,624
11. Upper Township	23,305	....	9,436	....	4,732,547	....	4,765,288
12. West Cape May Boro	975	....	4,804	1,708	84,758	....	92,245
13. West Wildwood Boro	....	....	2,567	....	46,766	....	49,333
14. Wildwood City	62,799	....	267,082	....	965,323	....	1,295,204
15. Wildwood Crest Boro	12,410	....	124,308	....	378,852	....	515,570
16. Woodbine Borough	726	....	24,099	34,750	71,385	....	130,960
Totals	$242,530	$4,272	$1,196,084	$67,302	$14,367,700	....	$15,877,888

Difference in Totals Due to Rounding

CUMBERLAND COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bridgeton City	$ 18,156	$ 159	$ 579,481	$ 209,610	$ 1,018,035	....	$ 1,825,441
2. Commercial Township	1,334	....	39,468	....	293,319	....	334,121
3. Deerfield Township	51	....	26,042	....	204,743	....	230,836
4. Downe Township	....	....	33,870	....	167,924	....	201,794
5. Fairfield Township	65	....	20,645	....	227,616	....	248,326
6. Greenwich Township	17	....	19,910	....	44,158	....	64,085
7. Hopewell Township	2,548	....	36,495	....	179,856	....	218,899
8. Lawrence Township	3,535	....	29,219	5,214	151,789	....	189,757
9. Maurice River Twp.	....	....	59,276	15,767	374,008	....	449,051
10. Millville City	33,478	1,784	478,330	174,937	1,611,245	....	2,299,774
11. Shiloh Borough	17	....	4,598	....	17,573	....	22,188
12. Stow Creek Township	....	....	20,760	....	78,770	....	99,530
13. Upper Deerfield Twp.	3,328	....	109,659	....	1,116,311	....	1,229,298
14. Vineland City	45,375	7,128	867,623	140,265	2,546,764	....	3,607,155
Totals	$107,903	$9,070	$2,325,375	$545,793	$8,032,111	....	$11,020,252

Difference in Totals Due to Rounding

ESSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Belleville Town	$ 22,075	....	$ 910,854	$ 210,297	$ 2,148,663	....	$ 3,291,889
2. Bloomfield Town	84,343	$ 446	1,039,063	240,585	2,429,485	....	3,793,922
3. Caldwell Borough	30,843	....	123,074	11,768	534,559	....	700,244
4. Cedar Grove Twp.	33,823	....	169,251	14,619	860,225	....	1,077,918
5. East Orange City	72,814	....	1,418,777	1,275,163	3,208,644	$ 269,983	6,245,381
6. Essex Fells Township ...	....	....	6,004	....	222,271	....	228,275
7. Fairfield Township	46,515	97	507,852	....	849,195	....	1,403,659
8. Glen Ridge Boro Twp. .	18,428	....	42,030	10,408	331,112	....	401,978
9. Irvington Township	33,384	403	724,901	748,118	2,216,568	....	3,723,374
10. Livingston Township	63,453	6,623	406,901	....	2,363,167	364,296	3,204,440
11. Maplewood Township ...	64,166	42	296,572	35,150	1,291,830	....	1,687,760
12. Millburn Township	103,362	....	437,625	....	2,276,631	605,331	3,442,949
13. Montclair Township	106,535	....	393,966	53,502	2,221,403	....	2,775,406
14. Newark City	1,234,587	8,609	19,172,987	4,766,938	28,682,231	11,156,609	65,021,961
15. North Caldwell Twp.	3,029	....	26,806	5,950	409,185	....	444,970
16. Nutley Township	72,852	34	600,199	43,381	1,764,697	....	2,481,163
17. Orange City-Township ..	51,535	625	799,969	428,561	2,067,794	....	3,348,484
18. Roseland Borough	19,835	....	162,787	....	666,626	....	849,248
19. S. Orange Vlge. Twp. ...	38,918	283	164,009	22,561	1,056,988	....	1,282,759
20. Verona Township	32,579	79	174,455	16,918	790,733	....	1,014,764
21. West Caldwell Twp.	43,966	....	242,160	10,611	1,130,766	....	1,427,503
22. West Orange Twp.	96,604	119,334	686,421	56,594	3,320,313	....	4,279,266
Totals	$2,273,646	$136,574	$28,506,680	$7,951,122	$60,843,086	$12,396,219	$112,107,327

Difference in Totals Due to Rounding

GLOUCESTER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Clayton Borough	$ 1,455	....	$ 45,148	$ 46,330	$ 383,992	....	$ 476,925
2. Depford Township	26,501	$ 1,135	169,201	127,938	1,566,616	....	1,891,391
3. East Greenwich Twp	3,858		33,032	....	1,012,465	....	1,049,355
4. Elk Township	243		19,123	8,649	234,087	....	262,102
5. Franklin Township	8,387		56,009	31,938	1,092,481	....	1,188,815
6. Glassboro Borough	18,735	7,987	245,855	108,945	1,109,894	....	1,491,416
7. Greenwich Township	6,808		393,108	....	577,458	....	977,374
8. Harrison Township	13,559		38,490	....	270,668	....	322,717
9. Logan Township	5,131		66,548	....	334,302	....	405,981
10. Mantua Township	16,538	1,877	60,696	21,709	604,429	....	705,249
11. Monroe Township	16,719		126,176	144,009	3,352,849	....	3,639,753
12. National Park Boro	5,787		6,747	31,897	364,117	....	408,548
13. Newfield Borough	8,353		20,446	3,282	93,466	....	125,547
14. Paulsboro Borough	11,787		122,362	36,172	227,281	....	397,602
15. Pitman Borough	15,927	2	120,457	58,454	383,392	....	578,232
16. South Harrison Twp	....	....	20,757		68,176	....	88,933
17. Swedesboro Borough	4,827	....	86,783		129,847	....	221,457
18. Washington Township	15,732	3,213	106,320	....	1,706,434	....	1,831,699
19. Wenonah Borough	449	....	3,976	10,171	118,585	....	133,181
20. West Deptford Twp	21,515	7,245	407,630	24,767	1,055,972	....	1,517,129
21. Westville Borough	16,107	....	45,409	31,728	257,249	....	350,493
22. Woodbury City	40,471	601	161,160	21,524	791,848	....	1,015,604
23. Woodbury Hts. Boro	7,438	....	41,968	5,844	231,106	....	286,356
24. Woolwich Township	1,462	....	59,528	....	194,526	....	255,516
Totals	$267,791	$22,060	$2,456,932	$713,355	$16,161,240	....	$19,621,378

Difference in Totals Due to Rounding

HUDSON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bayonne City	$ 60,391	$ 296	$ 2,816,890	$ 438,833	$ 3,270,613	....	$ 6,587,023
2. East Newark Borough	9,983	....	223,317	11,099	101,279	....	345,678
3. Guttenburg Town	14,533	....	104,817	11,830	201,002	....	332,182
4. Harrison Town	10,536	....	1,109,919	....	7,249,787	....	8,370,242
5. Hoboken City	114,143	....	1,963,236	405,655	1,394,306	....	3,877,340
6. Jersey City City	297,443	31,898	6,978,226	2,639,592	32,401,098	$ 47,712	42,395,969
7. Kearny Town	50,567	....	2,268,537	....	13,762,282	....	16,083,386
8. North Bergen Twp.	13,950	324	1,176,441	268,273	2,624,245	....	4,083,233
9. Secaucus Town	79,303	....	646,635	....	1,391,518	....	2,117,456
10. Union City City	101,335	2,627	1,163,791	750,226	1,616,423	....	3,634,402
11. Weehawken Township	16,277	....	504,136	90,465	426,771	....	1,037,649
12. West New York Town	55,679	6	963,046	512,950	1,188,623	....	2,720,304
Totals	$824,138	$35,151	$19,918,991	$5,128,921	$65,627,947	$47,712	$91,582,860

Difference in Totals Due to Rounding

HUNTERDON COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alexandria Township	....	....	$ 45,779	....	$ 191,229	....	$ 237,008
2. Bethlehem Township	....	....	30,934	....	167,221	....	198,155
3. Bloomsbury Borough	$ 10,094	....	13,544	....	29,614	....	53,252
4. Califon Borough	4,672	....	13,530	$ 1,481	51,224	....	70,907
5. Clinton Town	37,073	....	42,364	2,235	81,798	....	163,470
6. Clinton Township	4,676	....	100,233	....	510,557	....	615,466
7. Delaware Township	3,677	....	72,078	....	242,365	....	318,120
8. East Amwell Township	3,330	....	59,095	....	192,365	....	254,790
9. Flemington Borough	57,210	$ 2,361	108,091	5,470	224,093	....	397,225
10. Franklin Township	6,929	....	53,402	....	157,357	....	217,688
11. Frenchtown Borough	6,029	....	45,749	....	49,873	....	101,651
12. Glen Gardner Boro	5,229	....	6,240	1,994	38,633	....	52,096
13. Hampton Borough	....	....	7,717	4,278	40,160	....	52,155
14. High Bridge Borough	3,665	....	84,678	5,975	102,058	....	196,376
15. Holland Township	3,903	....	51,415	....	3,041,284	$ 7	3,096,609
16. Kingwood Township	2,874	....	53,838	....	183,735	....	240,447
17. Lambertville City	13,289	....	76,856	....	258,948	....	349,093
18. Lebanon Borough	7,975	....	11,313	....	53,543	....	72,831
19. Lebanon Township	....	....	48,263	....	2,416,571	....	2,464,834
20. Milford Borough	8,468	....	192,499	....	251,455	....	452,422
21. Raritan Township	53,974	....	318,031	....	1,146,387	....	1,518,392
22. Readington Township	20,893	....	109,472	....	1,005,284	....	1,135,649
23. Stockton Borough	1,893	....	5,690	....	36,421	....	44,004
24. Tewksbury Township	4,575	....	84,970	....	272,751	....	362,296
25. Union Township	4,727	....	49,485	....	150,858	....	205,070
26. West Amwell Twp	....	....	30,142	....	713,870	....	744,012
Totals	$265,157	$2,361	$1,715,408	$21,433	$11,609,654	$7	$13,614,020

Difference in Totals Due to Rounding

MERCER COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C B T Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. East Windsor Twp.	$ 14,066	$ 3,454	$ 283,940	$ 34,964	$ 1,068,965	....	$ 1,405,389
2. Ewing Township	38,526	6	1,268,158		2,301,350	$ 1,103,171	4,711,211
3. Hamilton Township	93,251	7,672	977,727	171,076	16,417,859	....	17,667,585
4. Hightstown Borough ...	19,361	....	86,806	22,110	282,930	....	411,207
5. Hopewell Borough	4,066	....	32,916	2,689	109,407	....	149,078
6. Hopewell Township	5,748	....	277,737		1,184,277	....	1,467,762
7. Lawrence Township	34,976	101,294	596,204	20,064	2,351,769	1,620	3,105,927
8. Pennington Borough	7,680		22,639	2,308	135,843	....	168,470
9. Princeton Borough	85,807	275	190,926	14,510	763,301	....	1,054,819
10. Princeton Township	10,000	2	142,513	10,799	1,122,557	....	1,285,871
11. Trenton City	144,423	5,386	3,282,238	1,173,445	4,478,250	....	9,083,742
12. Washington Township ..	3,166	....	63,682		912,892	....	979,740
13. West Windsor Twp.	22,441	....	258,156	7,329	1,282,390	....	1,570,316
Totals	$483,502	$118,090	$7,483,643	$1,459,295	$32,411,790	$1,104,791	$43,061,111

Difference in Totals Due to Rounding

MIDDLESEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C B T Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Carteret Borough	$ 13,733	....	$ 893,876	$ 30,262	$ 1,290,423	....	$ 2,228,294
2. Cranbury Township	24,684	....	140,506	....	333,136	....	498,326
3. Dunellen Borough	2,933	....	213,462	10,746	347,406	....	574,547
4. East Brunswick Twp.	75,405	$ 3,294	587,009	46,511	2,744,159	....	3,456,378
5. Edison Township	180,609	19,403	1,328,231	....	15,428,315	....	16,956,558
6. Helmetta Borough	....	....	68,541	1,321	73,957	....	143,819
7. Highland Park Boro	18,333	....	133,207	64,218	575,857	....	791,615
8. Jamesburg Borough	4,048	....	36,796	25,201	224,048	....	290,093
9. Metuchen Borough	44,868	....	296,771	16,606	951,663	....	1,309,908
10. Middlesex Borough	8,258	....	259,445	18,707	1,071,637	....	1,358,047
11. Milltown Borough	12,224	....	98,343	....	203,870	....	314,437
12. Monroe Township	39,916	....	157,211	....	1,382,195	....	1,579,322
13. New Brunswick City	108,915	4,637	1,138,600	274,685	2,304,079	....	3,830,916
14. North Brunswick Twp. ..	21,302	65,347	1,104,157	....	2,434,157	....	3,624,963
15. Old Bridge Township	159,453	....	296,258	105,384	2,972,865	....	3,533,960
16. Perth Amboy City	28,039	878	1,672,439	195,573	1,774,553	....	3,671,482
17. Piscataway Township	22,525	2,649	829,027	53,164	3,421,331	....	4,328,696
18. Plainsboro Township	23,110	....	74,379	....	603,185	....	700,674
19. Sayreville Borough	47,318	....	1,449,162	....	10,141,247	....	11,637,727
20. South Amboy City	43,693	....	57,453	....	4,148,434	....	4,249,580
21. South Brunswick Twp. .	21,898	....	607,979	....	3,568,530	....	4,198,407
22. South Plainfield Boro ...	27,313	2,526	583,461	19,146	1,820,810	....	2,453,256
23. South River Borough	20,295	....	126,011	72,315	326,832	....	545,453
24. Spotswood Borough	9,753	....	236,687	17,630	433,580	....	697,650
25. Woodbridge Township ..	55,704	110,023	2,407,549	....	19,259,472	....	21,832,748
Totals	$1,014,320	$208,756	$14,796,561	$951,469	$77,835,741	....	$94,806,847

Difference in Totals Due to Rounding

MONMOUTH COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Aberdeen Township	$ 22,608	....	$ 223,552	$ 89,744	$ 659,599	....	$ 995,503
2. Allenhurst Borough	31,646	....	11,771	704	186,573	....	230,694
3. Allentown Borough	13,785	....	7,196	11,148	77,460	....	109,589
4. Asbury Park City	45,305	$ 3,982	466,926	194,731	917,385	....	1,628,329
5. Atlantic Highlands	13,212	....	33,875	8,245	234,129	....	289,461
6. Avon-By-the-Sea	12,295	....	13,967	2,580	135,730	....	164,572
7. Belmar Borough	6,238	....	57,040	9,341	320,826	....	393,445
8. Bradley Beach Boro	24,821	....	37,155	24,243	268,105	....	354,324
9. Brielle Borough	13,738	....	35,275	3,954	235,661	....	288,628
10. Colts Neck Township	15,158	....	62,269	....	1,156,829	....	1,234,256
11. Deal Borough	44	....	7,825	....	389,940	....	397,809
12. Eatontown Borough	42,719	441	250,472	20,816	759,784	....	1,074,232
13. Englishtown Borough	5,611	....	20,624	1,835	57,089	....	85,159
14. Fair Haven Borough	19,921	....	24,922	6,477	343,715	....	395,035
15. Farmingdale Borough	18,372	....	22,077	....	57,467	....	97,916
16. Freehold Borough	41,248	16	187,868	49,868	543,975	....	822,975
17. Freehold Township	98,827	....	240,291	....	3,721,574	....	4,060,692
18. Hazlet Township	27,696	....	180,214	49,687	978,127	....	1,235,724
19. Highlands Borough	6,155	....	27,389	23,773	188,977	....	246,294
20. Holmdel Township	41,972	....	411,621	....	932,692	$ 2,142,815	3,529,100
21. Howell Township	76,674	....	240,647	....	4,917,723	....	5,235,044
22. Interlaken Borough	....	....	14	924	97,952	....	98,890
23. Keansburg Borough	11,818	....	61,827	93,149	353,196	....	519,990
24. Keyport Borough	23,044	....	100,635	44,043	351,036	....	518,758
25. Little Silver Borough	11,222	....	47,269	5,534	414,444	....	478,469
26. Loch Arbour Village	....	....	4,101	364	22,398	....	26,863
27. Long Branch City	58,138	....	245,226	162,205	1,598,228	....	2,063,797
28. Manalapan Township	39,677	....	110,137	....	1,873,016	....	2,022,830
29. Manasquan Borough	33,806	31	44,154	4,965	329,320	....	412,276
30. Marlboro Township	35,904	....	97,438	....	1,258,731	....	1,392,073

MONMOUTH COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
31. Matawan Borough	44,550		50,303	42,497	1,081,005		1,218,355
32. Middletown Township	75,742	4,560	269,326	95,893	4,223,544		4,669,065
33. Millstone Township	5,857		45,529		357,243		408,629
34. Monmouth Bch. Boro	5,875		7,947	3,029	258,675		275,526
35. Neptune Township	63,605		286,123	157,466	2,156,868		2,664,062
36. Neptune City Borough	10,714		70,462	27,927	284,076		393,179
37. Ocean Township	19,656	883	152,846	31,967	1,486,457		1,691,809
38. Oceanport Borough	7,564		80,208	7,692	369,612		465,076
39. Red Bank Borough	87,195	1,034	327,193	17,714	1,593,803	31,128	2,058,067
40. Roosevelt Borough			4,604	1,690	54,235		60,529
41. Rumson Borough	22,691		28,282	5,533	567,319		623,825
42. Sea Bright Borough	13,270		34,872	1,553	122,725		172,420
43. Sea Girt Borough	5,611		9,699		142,578		157,888
44. Shrewsbury Borough	69,225		88,330	2,671	250,010		410,236
45. Shrewsbury Township	3,371		749	22,771	28,164		55,055
46. South Belmar Boro	704		9,068	2,423	79,105		91,300
47. Spring Lake Borough	17,085		26,137		270,983		314,205
48. Spring Lake Hts. Boro	16,840		27,561	7,048	310,860		362,309
49. Tinton Falls Borough	4,004		178,047	11,028	768,228		961,307
50. Union Beach Borough	9,232		86,820	41,496	346,745		484,293
51. Upper Freehold Twp	2,957		61,730		274,073		338,760
52. Wall Township	23,431		199,122		2,785,618		3,008,171
53. W. Long Branch Boro	4,213	79,646	125,631	9,520	498,043		717,053
Totals	$1,305,045	$90,593	$5,444,365	$1,298,247	$41,691,650	$2,173,943	$52,003,843

Difference in Totals Due to Rounding

MORRIS COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Boonton Town	$ 18,941	$ 936	$ 324,739	$ 11,575	$ 457,058	....	$ 813,249
2. Boonton Township	2,730	....	45,277	....	166,621	....	214,628
3. Butler Borough	16,811	....	173,768	10,725	937,350	....	1,138,655
4. Chatham Borough	66,542	84	120,077	7,136	501,823	....	695,662
5. Chatham Township	18,643	....	32,064	6,646	759,978	....	817,331
6. Chester Borough	13,190	....	34,838	1,218	109,219	....	158,465
7. Chester Township	3,935	....	49,410	4,789	777,509	....	835,643
8. Denville Township	55,040	6,611	226,250	14,840	1,237,630	....	1,540,371
9. Dover Town	48,320	....	299,009	69,130	558,611	....	975,070
10. East Hanover Twp.	18,467	....	279,512	....	2,319,013	$ 2,146	2,619,138
11. Florham Park Borough	34,902	22,958	229,768	....	844,248	....	1,131,876
12. Hanover Township	17,838	15,160	906,912	....	1,295,933	....	2,235,843
13. Harding Township	7,036	....	18,701	....	401,958	....	427,695
14. Jefferson Township	18,981	....	63,153	25,578	1,773,304	....	1,881,016
15. Kinnelon Borough	12,093	....	32,556	6,580	354,353	....	405,582
16. Lincoln Park Borough	11,901	....	87,068	12,347	448,428	....	559,744
17. Madison Borough	68,298	1,817	169,544	13,440	558,464	....	811,563
18. Mendham Borough	5,348	....	47,002	....	365,145	....	417,495
19. Mendham Township	2,026	....	14,448	....	396,122	....	412,596
20. Mine Hill Township	3,259	....	57,790	5,114	161,827	....	227,990

MORRIS COUNTY (Continued)

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
21. Montville Township	3,697	....	184,356	....	1,491,120	....	1,679,173
22. Morris Township	51,374	....	441,264	....	1,654,702	1,283,778	3,431,118
23. Morris Plains Borough .	14,485	21	244,214	....	486,421	....	745,141
24. Morristown Town	248,105	464	510,829	17,428	2,207,043	....	2,983,869
25. Mountain Lakes Boro ...	5,019	....	35,963	3,430	355,906	....	400,318
26. Mount Arlington Boro ...	4,283	....	18,031	19,687	180,934	....	222,935
27. Mount Olive Township ..	18,700	8	89,290	30,207	1,127,119	....	1,265,324
28. Netcong Borough	7,334	....	51,878	6,436	236,480	....	302,128
29. Par-Troy Hills Twp.	92,475	54,024	487,670	....	2,254,557	2,114,940	5,003,666
30. Passaic Township	5,759	....	107,171	6,731	1,234,514	....	1,354,175
31. Pequannock Township .	23,589	....	125,831	17,159	766,483	....	933,062
32. Randolph Township	31,404	....	197,440	20,751	1,105,968	....	1,355,563
33. Riverdale Borough	4,644	....	78,425	2,445	267,230	....	352,744
34. Rockaway Borough	11,137	....	182,949	8,540	296,947	....	499,573
35. Rockaway Township	7,157	227	287,109	19,474	796,810	....	1,110,777
36. Roxbury Township	32,424	43	388,507	22,286	1,198,489	....	1,641,749
37. Victory Gardens Boro ...	2,794	....	4,352	3,540	22,233	....	32,919
38. Washington Township ..	3,619	....	107,998	14,239	787,941	....	913,797
39. Wharton Borough	9,389	....	113,062	7,963	276,218	....	406,632
Totals	$1,021,686	$102,354	$6,868,224	$389,432	$31,171,709	$3,400,864	$42,954,269

Difference in Totals Due to Rounding

OCEAN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C B T Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Barnegat Township	$ 7,220	....	$ 14,786	$ 57,002	$ 506,451	....	$ 585,459
2. Barnegat Light Boro	1,691	....	5,979	....	73,920	....	81,590
3. Bay Head Borough	8,306	....	8,388	....	138,325	....	155,019
4. Beach Haven Borough	17,117	....	25,667	....	213,444	....	256,228
5. Beachwood Borough	....	....	10,926	18,995	324,317	....	354,238
6. Berkeley Township	18,957	....	94,592	....	2,805,596	....	2,919,145
7. Brick Township	94,116	$ 418	199,357	83,510	2,919,204	....	3,296,605
8. Dover Township	229,790	814	714,101	83,581	5,094,206	....	6,122,492
9. Eagleswood Township	2,875	....	4,649	....	142,403	....	149,927
10. Harvey Cedars Boro	6,127	....	2,974	....	95,353	....	104,454
11. Island Heights Boro	1,870	....	5,715	2,537	86,604	....	96,726
12. Jackson Township	27,852	....	128,909	146,378	1,593,380	....	1,896,519
13. Lacey Township	17,772	....	40,864	....	8,194,369	....	8,253,005
14. Lakehurst Borough	15,044	....	9,725	32,940	115,831	....	173,540
15. Lakewood Township	46,808	3	247,480	225,716	2,150,655	....	2,670,662
16. Lavallette Borough	10,142	....	10,780	....	143,418	....	164,340
17. Little Egg Harbor Twp.	17,585	....	23,648	12,554	697,119	....	750,906
18. Long Beach Township	1,541	....	26,800	....	737,316	....	765,657
19. Manchester Township	54,785	....	39,041	53,453	1,542,084	....	1,689,363
20. Mantoloking Borough	....	....	1,129	....	107,074	....	108,203
21. Ocean Township	7,306	....	12,629	4,315	481,036	....	505,286
22. Ocean Gate Borough	....	....	2,976	2,102	99,382	....	104,460
23. Pine Beach Borough	1,461	....	3,012	2,642	119,955	....	127,070
24. Plumsted Township	2,500	....	20,169	....	200,446	....	223,115
25. Pt. Pleasant Borough	39,305	....	75,688	25,705	850,200	....	990,898
26. Pt. Pleasant Bch. Boro	45,198	....	102,743	....	472,354	....	620,295
27. Seaside Heights Boro	10,820	....	47,689	....	132,777	....	191,286
28. Seaside Park Borough	8,145	....	19,667	....	196,135	....	223,947
29. Ship Bottom Borough	25,003	....	23,692	....	231,950	....	280,645
30. S. Toms River Boro	4,004	28	19,093	14,262	175,976	....	213,363
31. Stafford Township	15,683	....	32,873	11,027	2,192,664	....	2,252,247
32. Surf City Borough	3,044	....	10,952	....	164,161	....	178,157
33. Tuckerton Borough	8,886	3	17,108	....	198,502	....	224,499
Totals	$750,953	$1,265	$2,003,799	$776,721	$33,196,607	....	$36,729,345

Difference in Totals Due to Rounding

PASSAIC COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bloomingdale Borough	$ 21,743	....	$ 66,232	$ 36,196	$ 311,265	....	$ 435,436
2. Clifton City	348,505	$ 11,007	3,161,018	97,795	6,177,171	....	9,795,496
3. Haledon Borough	16,946	....	76,348	33,236	443,513	....	570,043
4. Hawthorne Borough	40,399	....	278,340	24,930	1,133,377	....	1,477,046
5. Little Falls Township	43,354	....	218,459	....	940,855	....	1,202,668
6. North Haledon Boro	12,295	....	40,458	12,227	434,721	....	499,701
7. Passaic City	235,971	702	2,280,207	629,091	2,319,610	$ 404	5,465,985
8. Paterson City	230,910	3,869	2,698,544	1,734,766	5,724,150	....	10,392,239
9. Pompton Lakes Boro ...	25,855	40	268,451	17,214	585,701	....	897,261
10. Prospect Park Boro	17,703	....	52,739	36,010	169,803	....	276,255
11. Ringwood Borough	18,944	....	20,146	18,632	818,956	....	876,678
12. Totowa Borough	94,876	126,534	275,537	....	1,124,670	....	1,621,617
13. Wanaque Borough	17,857	....	114,261	19,431	469,522	....	621,071
14. Wayne Township	134,123	87,086	862,875	48,257	3,196,429	....	4,328,770
15. West Milford Twp.	31,303	....	126,111	35,864	1,484,161	....	1,677,439
16. West Paterson Boro	85,296	13,837	217,274	15,015	472,468	....	803,890
Totals	$1,376,080	$243,076	$10,756,997	$2,758,664	$25,806,372	$404	$40,941,593

Difference in Totals Due to Rounding

SALEM COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Alloway Township	$ 4,752	....	$ 29,018	....	$ 246,297	....	$ 280,067
2. Carneys Point Twp.	8,048	....	276,992	$ 23,214	529,676	....	837,930
3. Elmer Borough	30,501	....	17,679	4,188	70,493	....	122,861
4. Elsinboro Township	....	....	8,729	....	79,404	....	88,133
5. Lower Alloways Creek	....	....	14,891	....	6,637,067	....	6,651,958
6. Mannington Township	820	....	94,583	....	209,762	....	305,165
7. Oldmans Township	2,342	....	42,074	....	150,487	....	194,903
8. Penns Grove Borough	11,813	$ 3,424	64,364	67,370	255,604	....	402,575
9. Pennsville Township	21,574	....	1,951,243	....	3,505,410	....	5,478,227
10. Pilesgrove Township	6,215	....	45,058	....	414,339	....	465,612
11. Pittsgrove Township	3,291	....	49,139	....	416,389	....	468,819
12. Quinton Township	....	....	30,754	....	190,655	....	221,409
13. Salem City	15,921	3,171	237,465	81,256	487,097	....	824,910
14. Upper Pittsgrove Twp.	3,445	....	52,124	....	327,501	....	383,070
15. Woodstown Borough	33,013	....	21,687	8,339	137,291	....	200,330
Totals	$141,734	$6,596	$2,935,797	$184,368	$13,657,472	....	$16,925,967

Difference in Totals Due to Rounding

SOMERSET COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Bedminster Township	$ 6,742	....	$ 59,577	....	$ 360,007	....	$ 426,326
2. Bernards Township	22,642	....	127,450	....	$ 1,195,592	....	$ 1,345,684
3. Bernardsville Borough	33,009	....	84,377	....	567,526	....	684,912
4. Bound Brook Borough	40,028	$ 42	94,516	$ 43,825	546,152	....	724,563
5. Branchburg Township	22,063	....	105,478	....	2,125,846	....	2,253,387
6. Bridgewater Township	78,531	....	2,083,809	....	2,779,022	....	4,941,362
7. Far Hills Borough	1,148	889	10,591	....	49,578	....	62,206
8. Franklin Township	76,724	....	283,131	42,565	2,893,854	....	3,296,274
9. Green Brook Twp.	6,061	7	75,136	....	500,461	....	581,665
10. Hillsborough Township	37,334	....	202,536	25,123	2,035,357	....	2,300,350
11. Manville Borough	41,764	....	608,076	48,710	509,521	....	1,208,071
12. Millstone Borough	4,311	....	2,412	....	51,748	....	58,471
13. Montgomery Township	7,938	....	124,742	....	918,500	....	1,051,180
14. North Plainfield Boro	42,859	....	142,671	97,839	904,326	....	1,187,695
15. Peapack-Gladstone	5,013	....	28,649	....	178,835	....	212,497
16. Raritan Borough	8,486	....	248,034	6,527	397,552	....	660,599
17. Rocky Hill Borough	30,174	....	26,014	....	57,546	....	113,734
18. Somerville Borough	101,939	3,962	252,385	19,158	1,035,181	....	1,412,625
19. S. Bound Brook Boro	25,491	....	77,440	23,612	233,025	....	359,568
20. Warren Township	20,597	....	130,156	7,604	933,416	....	1,091,773
21. Watchung Borough	19,960	....	229,597	....	577,424	....	826,981
Totals	$632,814	$4,900	$4,996,777	$314,961	$18,850,469	....	$24,799,921

Difference in Totals Due to Rounding

SUSSEX COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Andover Borough	$ 10,427	....	$ 12,634	....	$ 68,167	....	$ 91,228
2. Andover Township	3,725	....	62,434	$ 6,448	258,691	....	331,298
3. Branchville Borough	30,224	$ 5,216	32,684	....	29,255	$ 578,344	675,723
4. Byram Township	9,097	....	31,667	11,878	325,839	....	378,481
5. Frankford Township	7,279	....	61,590	....	313,405	....	382,274
6. Franklin Borough	22,523	....	68,316	10,063	663,221	....	764,123
7. Fredon Township	1,619	....	35,776	....	145,048	....	182,443
8. Green Township	....	....	25,218	....	110,094	....	135,312
9. Hamburg Borough	7,482	....	38,493	3,380	93,376	....	142,731
10. Hampton Township	3,713	....	46,064	5,933	220,110	....	275,820
11. Hardyston Township	3,741	....	43,947	6,406	283,371	....	337,465
12. Hopatcong Borough	9,863	... .	21,248	26,527	456,341	....	513,979
13. Lafayette Township	4,491	....	43,294	....	71,441	....	119,226
14. Montague Township	3,936	....	12,412	....	190,466	....	206,814
15. Newton Town	85,372	....	246,691	15,888	415,334	....	763,285
16. Ogdensburg Borough ..	3,403	....	68,394	12,661	64,388	....	148,846
17. Sandyston Township	....	....	14,603	....	127,549	....	142,152
18. Sparta Township	30,010	327	122,245	15,518	738,192	....	906,292
19. Stanhope Borough	4,534	....	40,217	6,525	103,886	....	155,162
20. Stillwater Township	7,765	....	21,578	6,532	199,688	....	235,563
21. Sussex Borough	5,564	....	38,013	6,903	110,979	....	161,459
22. Vernon Township	13,197	....	112,514	....	1,218,591	....	1,344,302
23. Walpack Township	....	....	2,851	....	60,425	....	63,276
24. Wantage Township	17,583	....	99,519	11,272	385,782	....	514,156
Totals	$285,548	$5,543	$1,302,404	$145,932	$6,653,639	....	$8,971,410

Difference in Totals Due to Rounding

APPENDIX IV

REVENUE SHARING, PROPERTY TAX AND VETERAN DEDUCTIONS AND HOMESTEAD REBATE DISTRIBUTIONS

UNION COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C.B.T. Banking Corps.	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Berkeley Heights Twp.	$ 28,123	....	$ 745,522	....	$ 895,087	....	$ 1,668,732
2. Clark Township	51,725	$ 1,196	560,244	$ 18,509	1,137,917	....	1,769,591
3. Cranford Township	38,551	6	385,464	30,592	2,512,951	$ 3,008	2,970,572
4. Elizabeth City	339,541	84,731	2,867,349	929,721	13,123,819	78,851	17,424,012
5. Fanwood Borough	13,579	....	40.123	11,076	696,306	....	761,084
6. Garwood Borough	4,205	....	232,744	6,503	299,514	....	542,966
7. Hillside Township	24,973	....	974,390	113,660	1,650,522	....	2,763,545
8. Kenilworth Borough	21,208	341	451,695	....	762,034	....	1,235,278
9. Linden City	60,226	13	2,739,156	....	17,319,350	....	20,118,745
10. Mountainside Borough	20,486	....	253,331	....	694,976	....	968,793
11. New Providence Boro ..	26,976	9,442	215,949	12,308	1,024,186	....	1,288,861
12. Plainfield City	67,559	....	836,729	364,357	2,486,632	....	3,755,277
13. Rahway City	18,014	....	832,774	125,613	1,609,478	....	2,585,879
14. Roselle Borough	24,154	....	216,995	128,512	1,151,743	....	1,521,404
15. Roselle Park Borough ..	5,001	....	115,096	67,822	607,365	....	795,284
16. Scotch Plains Twp.	22,117	....	134,130	25,880	1,741,943	....	1,924,070
17. Springfield Township	43,215	3,621	450,546	13,575	1,287,520	....	1,798,477
18. Summit City	122,656	218	429,230	16,315	2,534,697	....	3,103,116
19. Union Township	81,921	1,838	1,419,562	63,391	4,132,145	10,497	5,709,354
20. Westfield Town	61,553	1,115	338,766	33,240	2,336,929	....	2,771,603
21. Winfield Township	....	....	4,649	50,977	44,459	....	100,085
Totals	$1,075,783	$102,521	$14,244,444	$2,012,052	$58,049,573	$92,356	$75,576,728

Difference in Totals Due to Rounding

WARREN COUNTY

Taxing Districts	COLLECTIONS FOR DISTRIBUTION LOCALLY						Total
				Public Utilities			
	C B T Banking Corps	Financial Business Tax	Personal Property Tax Replacement	Local Assistance Fund	Gross Receipts & Franchise	Insurance Tax	
1. Allamuchy Township	$ 7,837	....	$ 39,597	....	$ 224,380	....	$ 271,814
2. Alpha Borough	10,239	....	32,495	....	134,451	....	177,185
3. Belvidere Town	9,516	....	98,083	$ 4,229	369,839	....	481,667
4. Blairstown Township	12,329	....	31,835	....	2,917,534	....	2,961,698
5. Franklin Township	2,519	....	67,476	....	186,520	....	256,515
6. Frelinghuysen Twp.	5,181	....	32,251	....	109,851	....	147,283
7. Greenwich Township	3,411	....	29,662	....	144,810	....	177,883
8. Hackettstown Town	36,128	$ 295	211,689	15,921	419,412	....	683,445
9. Hardwick Township		....	8,735	....	79,947	....	88,682
10. Harmony Township	1,990	....	60,062	....	109,499	....	171,551
11. Hope Township	13,243	....	20,176	....	122,165	....	155,584
12. Independence Twp.	1,922	....	29,052	....	115,773	....	146,747
13. Knowlton Township	....	....	35,546	....	162,851	....	198,397
14. Liberty Township	....	....	12,509	2,653	96,590	....	111,752
15. Lopatcong Township	19,949	....	73,631	7,717	569,167	....	670,464
16. Mansfield Township	2,485	....	48,309	....	600,284	....	651,078
17. Oxford Township	4,866	....	36,663	9,089	78,822	....	129,440
18. Pahaquarry Township ...	....	....	450	133	16,636	....	17,219
19. Phillipsburg Town	40,941	2,873	484,959	116,214	773,305	....	1,418,292
20. Pohatcong Township	9,867	....	55,287	6,903	195,513	....	267,570
21. Washington Borough	27,994	....	121,519	35,379	344,788	....	529,680
22. Washington Township ..	2,839	....	63,024	....	274,602	....	340,465
23. White Township	5,867	....	65,819	....	187,460	....	259,146
Totals	$219,125	$3,168	$1,658,829	$198,238	$8,234,199	....	$10,313,559

Difference in Totals Due to Rounding

STATE REVENUE SHARING, PROPERTY TAX AND VETERANS DEDUCTIONS AND HOMESTEAD DISTRIBUTION—1986

COUNTIES	Municipalities Share of $50 million	*Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Atlantic	$ 1,205,702	$ 1,664,901	$ 564,430	41,248	$ 7,946,317	$ 11,381,350
Bergen	6,062,690	5,096,929	2,886,100	189,893	36,809,332	50,855,051
Burlington	2,266,437	1,730,966	1,269,179	82,230	15,619,167	20,885,749
Camden	3,277,542	3,611,112	1,480,050	106,888	21,429,454	29,798,158
Cape May	401,856	1,007,736	335,500	20,902	4,005,995	5,751,087
Cumberland	875,002	1,244,814	337,600	26,408	5,199,320	7,656,736
Essex	6,234,664	2,877,631	1,323,550	111,180	23,109,860	33,545,705
Gloucester	1,249,184	1,432,733	684,950	47,898	9,184,368	12,551,235
Hudson	4,086,579	2,260,388	684,050	53,812	11,673,402	18,704,419
Hunterdon	476,079	441,440	288,191	23,024	4,254,135	5,459,845
Mercer	2,164,332	2,094,686	903,050	65,896	13,197,271	18,359,339
Middlesex	4,128,241	3,600,483	2,081,650	135,421	25,874,378	35,684,752
Monmouth	3,250,643	2,207,724	1,535,300	116,137	22,425,973	29,419,640
Morris	2,741,498	1,448,934	1,233,000	96,606	17,918,602	23,342,034
Ocean	1,779,383	4,692,632	1,631,623	111,539	22,218,283	30,321,921
Passaic	3,176,387	2,731,736	1,023,350	76,421	15,174,094	22,105,567
Salem	420,765	534,490	208,600	14,337	2,687,195	3,851,050
Somerset	1,397,597	942,548	673,600	50,635	9,581,284	12,595,029
Sussex	589,132	594,377	364,217	29,800	5,689,129	7,236,855
Union	3,711,251	3,050,277	1,540,250	103,426	20,442,640	28,724,418
Warren	505,036	697,697	282,050	19,764	3,786,192	5,270,975
Totals	$50,000,000	$43,964,235	$21,330,290	1,523,465	$298,206,395	$413,500,920

Difference in totals due to rounding

*Property Tax Deductions Include Three Categories—Citizens 65 or More; Citizens Less Than 65 Who Are Permanently And Totally Disabled, And Citizens Who Are Surviving Spouses in Certain Cases.

STATE REVENUE SHARING, PROPERTY TAX AND VETERANS DEDUCTIONS AND HOMESTEAD DISTRIBUTION—1986

ATLANTIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Absecon City	$ 44,797	$ 47,312	$ 33,100	1,948	$ 372,088	$ 497,297
Atlantic City	274,915	243,028	51,500	3,608	758,116	1,327,559
Brigantine City	49,988	75,544	32,300	1,953	366,420	524,252
Buena Borough	23,393	57,000	10,800	920	182,139	273,332
Buena Vista Township	32,494	76,283	14,550	1,598	291,297	414,624
Corbin City	1,753	6,262	1,250	99	17,184	26,449
Egg Harbor City	30,134	54,000	18,150	957	201,435	303,719
Egg Harbor Township	85,481	91,275	45,600	4,261	764,756	987,112
Estell Manor City	3,910	9,148	3,780	288	52,613	69,451
Folsom Borough	13,651	13,250	7,900	496	91,033	125,834
Galloway Township	66,032	142,250	39,600	3,495	643,151	891,033
Hamilton Township	52,313	118,740	30,250	2,675	497,572	698,875
Hammonton Town	83,661	146,511	34,800	2,782	543,909	808,881
Linwood City	43,415	35,637	28,600	1,782	346,021	453,673
Longport Borough	8,090	16,275	8,300	450	87,064	119,729
Margate City	70,246	70,250	43,450	2,607	502,744	686,690
Mullica Township	24,236	44,575	14,700	1,263	242,401	325,912
Northfield City	60,133	56,169	41,400	2,193	433,067	590,769
Pleasantville City	95,829	143,847	35,000	2,649	541,624	816,300
Port Republic City	4,382	8,500	3,750	256	47,817	64,449
Somers Point City	59,999	96,514	30,250	2,242	442,537	629,300
Ventnor City	69,673	96,478	31,450	2,396	460,288	657,889
Weymouth Township	7,180	16,052	3,950	330	61,041	88,223
Totals	$1,205,702	$1,664,901	$564,430	41,248	$7,946,317	$11,381,350

Difference in totals due to rounding

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Allendale Borough	$ 43,212	$ 10,609	$ 18,600	1,557	$ 293,744	$ 366,165
Alpine Borough	9,438	3,000	4,000	403	69,288	85,726
Bergenfield Borough	196,883	140,500	97,100	5,985	1,208,267	1,642,750
Bogota Borough	61,212	54,693	28,200	1,754	352,148	496,253
Carlstadt Borough	46,179	64,238	22,600	1,210	224,408	357,425
Cliffside Park Borough	131,087	142,500	47,300	3,941	761,977	1,082,864
Closter Borough	58,718	40,427	35,600	2,141	415,235	549,980
Cresskill Borough	55,785	43,818	36,850	2,091	404,365	540,818
Demarest Borough	34,986	17,863	18,900	1,329	255,993	327,744
Dumont Borough	137,828	126,700	74,650	4,362	875,263	1,214,441
Elmwood Park Borough	58,886	61,750	20,600	1,253	227,497	368,733
East Rutherford Borough	34,651	28,250	9,250	826	152,809	224,960
Edgewater Borough	140,997	221,375	62,400	4,022	784,268	1,209,040
Emerson Borough	57,471	39,252	35,550	1,939	375,065	507,338
Englewood City	163,547	105,348	43,150	4,049	841,794	1,153,839
Englewood Cliffs Borough	40,044	12,449	18,050	1,435	254,365	324,908
Fairlawn Borough	254,387	305,661	155,000	9,028	1,758,044	2,473,092
Fairview Borough	72,841	130,078	25,300	1,532	307,877	536,096
Fort Lee Borough	210,534	139,393	39,350	6,443	1,211,068	1,600,345
Franklin Lakes Borough	53,493	18,429	31,500	2,419	430,385	533,807
Garfield City	211,546	345,035	59,350	4,285	872,562	1,488,493
Glen Rock Borough	87,975	37,271	50,200	3,382	663,508	838,954
Hackensack City	247,949	193,139	47,500	4,681	955,372	1,443,960
Harrington Park Borough	33,539	9,973	17,350	1,246	237,672	298,534
Hasbrouck Hgts. Borough	91,548	85,758	51,600	2,925	572,943	801,849
Haworth Borough	25,415	7,500	13,700	984	187,922	234,537
Hillsdale Borough	81,032	62,877	47,600	2,866	556,200	747,709
Hohokus Borough	29,494	4,442	18,350	1,161	217,875	270,161
Leonia Borough	60,032	28,000	23,300	1,840	371,209	482,541
Little Ferry Borough	64,886	63,750	26,650	1,744	336,716	492,002
Lodi Borough	177,030	253,761	76,000	3,525	722,526	1,229,317
Lyndhurst Township	154,985	181,414	80,750	4,351	844,363	1,261,512
Mahwah Township	81,099	47,000	39,150	3,139	578,163	745,412
Maywood Park Borough	74,594	64,862	41,950	2,433	474,699	656,105
Midland Park Borough	55,954	48,870	28,550	1,833	351,641	485,015
Montvale Borough	51,639	12,500	25,600	1,749	317,952	407,691
Moonachie Borough	20,561	22,389	9,600	455	81,313	133,863
New Milford Borough	129,975	101,633	69,150	3,710	735,185	1,035,943
North Arlington Borough	122,458	127,953	51,050	3,264	640,324	941,785

BERGEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Northvale Borough	36,404	35,679	18,900	1,199	227,122	318,105
Norwood Borough	30,673	26,531	16,600	1,148	216,230	290,034
Oakland Borough	102,065	35,327	52,150	3,504	664,987	854,529
Old Tappan Borough	27,640	8,430	15,250	1,086	197,327	248,647
Oradell Borough	59,763	26,766	36,350	2,365	450,021	572,900
Palisades Park Borough	91,077	83,326	26,550	1,950	383,775	584,728
Paramus Borough	194,760	133,714	132,300	6,672	1,231,620	1,692,394
Park Ridge Borough	61,684	31,000	31,100	2,131	411,721	535,505
Ramsey Borough	88,043	29,624	42,300	3,290	625,868	785,835
Ridgefield Borough	....	77,384	31,650	2,013	359,380	468,414
Ridgefield Park Village	94,751	75,500	40,800	2,404	480,840	691,891
Ridgewood Township	185,335	56,661	80,300	6,285	1,236,063	1,558,359
River Edge Borough	85,549	62,837	53,100	2,874	564,326	765,812
River Vale Township	61,751	32,250	38,700	2,569	491,474	624,175
Rochelle Park Township	42,808	64,204	29,250	1,527	290,366	426,628
Rockleigh Borough	....	1,250	750	43	7,417	9,417
Rutherford Borough	139,244	126,762	63,800	4,083	818,685	1,148,491
Saddle Brook Township	110,323	134,272	70,600	3,479	651,899	967,094
Saddle River Borough	16,550	3,876	8,950	763	135,459	164,835
South Hackensack Township	16,550	30,082	7,250	429	81,729	135,611
Teaneck Township	285,027	171,560	129,100	9,483	1,923,464	2,509,151
Tenafly Borough	97,144	36,519	48,800	3,523	690,130	872,593
Teterboro Borough	....	....	....	....	....	....
U. Saddle River Borough	55,044	11,750	26,250	2,072	376,114	469,158
Waldwick Borough	86,155	47,782	50,150	2,862	550,075	734,162
Wallington Borough	73,583	128,122	28,250	1,799	356,347	586,302
Washington Township	73,448	32,606	45,150	2,740	518,585	669,789
Westwood Borough	77,021	41,440	37,450	2,396	457,229	613,140
Woodcliff Lakes Borough	37,988	10,063	19,350	1,460	271,854	339,255
Wood-Ridge Borough	57,167	83,339	35,050	2,112	403,069	578,625
Wyckoff Township	111,233	53,813	68,550	4,340	814,157	1,047,753
Totals	$6,062,690	$5,096,929	$2,886,100	189,893	$36,809,332	$50,855,057

Difference in totals due to rounding

BURLINGTON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Bass River Township	$ 6,168	$ 16,154	$ 5,900	343	$ 67,086	$ 95,308
Beverly City	22,112	27,000	9,050	629	124,400	182,562
Bordentown City	30,741	32,437	11,450	905	177,677	252,305
Bordentown Township	52,886	44,686	32,200	1,612	318,681	448,453
Burlington City	77,998	112,226	35,750	2,307	410,101	636,075
Burlington Township	84,268	43,502	41,400	2,284	433,081	602,251
Chesterfield Township	21,842	13,792	9,050	582	109,738	154,422
Cinnaminson Township	118,413	65,689	74,550	4,204	796,499	1,055,151
Delanco Township	28,348	31,511	17,550	941	183,983	261,392
Delran Township	79,313	63,793	50,700	3,239	612,378	806,184
Eastampton Township	19,752	9,952	11,250	677	129,588	170,542
Edgewater Park Twsp.	58,246	31,255	29,500	1,923	365,831	484,832
Evesham Township	124,170	64,351	73,500	6,654	1,210,900	1,472,921
Fieldsboro Borough	4,180	4,886	1,900	141	26,170	37,136
Florence Township	60,066	130,335	41,600	2,559	503,403	735,404
Hainesport Township	20,089	33,797	14,250	867	170,829	238,965
Lumberton Township	31,381	18,061	16,550	949	179,266	245,258
Mansfield Township	18,337	18,201	10,600	713	131,759	178,897
Maple Shade Township	124,143	175,668	69,400	3,985	791,117	1,160,328
Medford Township	67,819	33,708	54,367	4,673	861,336	1,017,230
Medford Lakes Borough	33,741	16,500	18,250	1,342	252,194	320,685
Moorestown Township	106,986	74,966	59,200	4,070	788,364	1,029,516
Mount Holly Township	89,256	64,900	38,800	2,252	445,564	638,520
Mount Laurel Township	100,461	50,510	70,650	5,807	1,065,676	1,287,297
New Hanover Township	89,829	2,250	2,500	132	24,375	118,954
North Hanover Township	59,021	6,973	9,250	528	92,053	167,297
Palmyra Borough	48,639	67,500	28,250	1,882	368,439	512,828
Pemberton Borough	9,876	5,000	2,850	217	43,054	60,780
Pemberton Township	148,827	80,990	114,100	5,432	1,009,234	1,353,141
Riverside Township	58,751	123,426	29,600	1,951	379,172	590,949
Riverton Borough	23,022	15,675	12,050	766	150,471	201,218
Shamong Township	11,258	9,750	10,850	1,157	212,806	244,664
Southampton Township	42,741	131,390	55,912	3,158	625,552	855,595
Springfield Township	16,651	12,171	9,800	621	116,158	154,780
Tabernacle Township	17,022	16,414	19,150	1,633	298,424	351,010
Washington Township	4,652	8,750	3,150	181	34,571	51,123
Westhampton Township	18,910	11,143	22,600	1,506	282,837	335,490
Willingboro Township	309,903	52,903	145,650	9,087	1,766,208	2,274,664
Woodland Township	14,056	7,500	4,600	253	47,086	73,242
Wrightstown Borough	12,573	1,250	1,450	68	13,107	28,380
Totals	$2,266,437	$1,730,966	$1,269,179	82,230	$15,619,167	$20,885,749

Difference in totals due to rounding

CAMDEN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Audubon Borough	$ 72,470	$ 113,345	$ 38,850	2,560	$ 528,480	$ 753,145
Audubon Park	9,674			471	66,665	76,339
Barrington Borough	59,190	65,948	34,400	1,789	365,901	525,439
Bellmawr Borough	110,323	131,702	52,200	3,544	721,688	1,015,913
Berlin Borough	37,752	44,500	20,600	1,378	277,227	380,079
Berlin Township	40,449	44,513	17,550	1,309	264,557	367,069
Brooklawn Borough	19,665	39,238	9,800	565	118,366	187,089
Camden City	677,748	727,814	76,000	11,078	2,266,278	3,747,840
Cherry Hill Township	455,551	237,244	255,300	17,667	3,512,104	4,460,199
Chesilhurst Borough	9,728	11,250	3,250	306	61,913	86,141
Clementon Borough	35,055	47,150	14,700	1,240	252,339	349,244
Collingswood Borough	117,334	121,033	49,350	3,252	676,392	964,109
Gibbsboro	18,370	18,250	11,000	606	117,522	165,142
Gloucester City	102,301	179,342	45,750	2,903	567,922	895,315
Gloucester Township	245,354	230,389	136,000	10,908	2,151,347	2,763,090
Haddon Township	121,413	150,072	66,200	4,266	879,896	1,217,581
Haddonfield Borough	87,504	64,873	50,050	3,473	704,765	907,192
Haddon Heights Borough	62,864	77,254	39,600	2,259	467,774	647,492
Hi-Nella Borough	9,472	3,500	2,550	116	22,822	38,344
Lauren Springs Borough	19,820	19,393	9,200	535	109,866	158,279
Lawnside Borough	19,483	26,841	8,300	711	147,281	201,905
Lindenwold Borough	122,559	94,943	41,050	2,752	550,747	809,299
Magnolia Borough	42,201	42,000	18,550	1,152	236,974	339,725
Merchantville Borough	29,190	29,490	11,450	872	182,096	252,226
Mt. Ephraim Borough	37,583	84,740	22,750	1,425	292,260	437,333
Oaklyn Borough	30,977	56,803	19,950	1,133	237,801	345,531
Pennsauken Township	248,691	401,055	162,000	9,147	1,840,841	2,652,587
Pine Hill Borough	51,619	52,069	23,000	1,768	355,271	481,959
Pine Valley	169			7	1,496	1,665
Runnemede Borough	73,279	110,452	42,750	2,253	459,448	685,929
Somerdale Borough	47,257	55,102	25,900	1,385	283,228	411,487
Stratford Borough	69,335	44,255	38,450	1,910	377,154	529,194
Tavistock Borough	101			1	218	319
Voorhees Township	49,347	54,259	37,550	3,893	731,354	872,510
Waterford Township	30,876	65,936	31,100	2,406	481,103	609,015
Winslow Township	91,717	125,501	56,400	5,150	965,901	1,239,519
Woodlynne Borough	21,101	40,856	8,500	698	152,458	222,915
Totals	$3,277,542	$3,611,112	$1,480,050	106,888	$21,429,454	$29,798,159

Difference in totals due to rounding

CAPE MAY COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Avalon Borough	$ 12,708	$ 19,274	$ 11,600	643	$ 120,703	$ 164,285
Cape May City	26,797	35,530	17,700	894	177,992	258,019
Cape May Point Borough	1,416	9,040	2,150	117	21,444	34,050
Dennis Township	19,045	33,405	15,000	1,150	210,872	278,322
Lower Township	76,582	381,042	91,700	5,443	1,063,954	1,613,278
Middle Township	62,999	144,427	37,050	2,742	529,834	774,310
North Wildwood City	27,033	76,542	19,650	1,174	232,421	355,646
Ocean City	75,774	94,619	51,900	3,078	597,757	820,050
Sea Isle City	17,696	30,882	13,900	690	132,775	195,253
Stone Harbor Borough	8,292	14,750	6,650	410	80,182	109,874
Upper Township	....	46,275	31,400	2,167	366,278	443,953
West Cape May Borough	6,910	10,104	2,900	255	49,740	69,654
West Wildwood Borough	1,753	10,152	1,800	123	24,533	38,238
Wildwood City	21,741	42,738	10,900	672	137,268	212,647
Wildwood Crest Borough	24,269	42,184	17,450	1,019	196,208	280,111
Woodbine Borough	18,842	16,773	3,750	325	64,035	103,400
Totals	$401,856	$1,007,736	$335,500	20,902	$4,005,995	$5,751,090

Difference in totals due to rounding

CUMBERLAND COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Bridgeton City	$ 144,704	$ 162,975	$ 41,050	3,090	$ 642,914	$ 991,643
Commercial Township	26,224	90,000	15,800	1,158	196,412	328,436
Deerfield Township	18,269	29,000	5,850	600	115,439	168,558
Downe Township	12,168	34,172	7,650	500	90,315	144,305
Fairfield Township	36,437	43,893	11,650	1,047	192,010	283,990
Greenwich Township	6,472	11,750	2,800	234	45,809	66,831
Hopewell Township	28,112	41,997	14,100	1,095	215,231	299,440
Lawrence Township	16,516	31,523	6,150	529	103,837	158,026
Maurice River Township	28,954	50,507	11,100	888	172,903	263,464
Millville City	154,446	207,556	77,000	5,076	991,535	1,430,537
Shiloh Borough	4,011	7,750	1,600	135	25,014	38,375
Stow Creek Township	7,685	6,250	3,750	345	65,078	82,763
Upper DeerfieldTownship	46,246	67,349	20,650	1,692	321,830	456,075
Vineland City	344,756	460,092	118,450	10,019	2,020,993	2,944,290
Totals	$875,002	$1,244,814	$337,600	26,408	$5,199,320	$7,656,733

Difference in totals due to rounding

ESSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Belleville Town	$ 262,410	$ 305,264	$ 91,550	6,319	$ 1,333,213	$ 1,992,437
Bloomfield Town	351,801	335,520	131,200	9,296	1,975,625	2,794,346
Caldwell Borough	58,549	28,444	17,750	1,318	272,418	377,161
Cedar Grove Township	97,043	54,740	51,650	3,069	595,185	798,618
East Orange City	515,010	170,403	52,850	5,901	1,492,329	2,230,592
Essex Fells Township	17,089	1,399	6,550	635	122,689	147,727
Fairfield Township	48,740	37,250	28,600	2,025	381,963	496,553
Glen Ridge Borough	57,471	18,140	23,200	1,965	414,746	513,557
Irvington Township	393,834	177,044	47,050	6,103	1,328,437	1,946,365
Livingston Township	207,636	76,205	108,850	7,816	1,484,276	1,876,967
Maplewood Township	165,064	136,500	80,150	5,912	1,248,598	1,630,312
Millburn Township	140,997	32,236	62,000	5,183	1,001,114	1,236,347
Montclair Township	292,544	134,442	77,100	7,056	1,487,326	1,991,412
Newark City	2,514,717	757,684	129,200	17,361	3,490,301	1,891,902
North Caldwell Township	45,774	7,250	19,750	1,569	301,345	374,119
Nutley Township	217,377	214,773	105,000	6,525	1,357,838	1,894,988
Orange Township	224,489	95,000	21,300	2,541	576,394	917,183
Roseland Borough	31,044	16,296	19,150	1,326	251,878	318,368
South Orange Village Twp	112,413	30,673	37,200	3,442	738,850	919,136
Verona Township	103,548	66,024	52,750	3,729	765,733	988,055
West Caldwell Township	83,122	29,201	40,350	3,118	616,874	769,547
West Orange Township	293,993	153,145	120,350	8,971	1,872,528	2,440,016
Totals	$6,234,664	$2,877,631	$1,323,550	111,180	$23,109,860	$33,545,708

Difference in totals due to rounding

GLOUCESTER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Clayton Borough	$ 39,370	$ 43,485	$ 16,850	1,366	$ 266,672	$ 366,377
Depford Township	169,378	178,140	84,900	5,569	1,089,562	1,521,980
East Greenwich Township	23,662	20,498	15,700	1,155	217,342	277,202
Elk Township	19,820	29,000	9,200	721	133,907	191,927
Franklin Township	66,066	125,738	38,400	3,236	608,049	838,253
Glassboro Borough	93,234	67,307	36,700	2,251	454,599	651,840
Greenwich Township	39,741	63,750	27,250	1,467	263,259	394,000
Harrison Township	19,382	17,685	11,450	856	163,194	211,711
Logan Township	12,303	19,250	10,050	950	171,488	213,091
Mantua Township	69,504	64,202	41,450	2,309	446,551	621,707
Monroe Township	110,829	198,500	72,950	4,976	961,197	1,343,476
National Park Borough	26,325	42,243	14,800	851	169,821	253,189
Newfield Borough	10,753	18,726	3,600	413	81,171	114,250
Paulsboro Borough	56,493	70,848	23,050	1,457	285,027	435,418
Pitman Borough	71,122	64,750	34,250	2,326	456,580	626,702
South Harrison Township	8,730	11,000	3,600	362	67,707	91,037
Swedesboro Borough	16,213	20,911	4,200	433	82,544	123,868
Washington Township	121,008	90,290	96,400	7,875	1,461,681	1,769,379
Wenonah Borough	16,618	8,657	9,800	651	129,386	164,461
West Deptford Township	102,975	113,630	65,050	4,129	778,068	1,059,723
Westville Borough	36,269	61,654	16,500	1,134	228,810	343,233
Woodbury City	86,054	71,220	32,650	2,260	445,519	635,443
Woodbury Heights Borough	25,584	22,500	13,850	882	171,390	233,324
Woolwich Township	7,753	8,750	2,300	269	50,844	69,647
Totals	$1,249,184	$1,432,733	$684,950	47,898	$9,184,368	$12,551,235

Difference in totals due to rounding

HUDSON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Bayonne City	$ 495,123	$ 383,530	$ 148,700	8,839	$ 1,916,778	$ 2,944,131
East Newark Borough	13,314	14,750	3,050	237	47,777	78,891
Guttenburg Town	38,999	31,760	6,000	1,012	192,523	269,282
Harrison Town	81,908	60,709	20,200	1,331	262,697	425,514
Hoboken City	312,060	65,793	15,000	1,623	337,809	730,662
Jersey City City	1,727,387	849,646	231,300	18,728	4,190,250	6,998,583
Kearny Town	256,915	223,053	81,650	5,790	1,153,288	1,714,906
North Bergen Township	324,768	297,379	67,950	6,005	1,358,313	2,048,410
Secaucus Town	81,605	99,697	47,250	3,088	598,189	826,741
Union City City	388,036	109,173	25,550	3,310	756,319	1,279,078
Weehawken Township	89,122	26,629	13,650	1,183	246,519	375,920
West New York Town	277,342	98,270	23,750	2,666	612,942	1,012,304
Totals	$4,086,579	$2,260,388	$684,050	53,812	$11,673,402	$18,704,422

Difference in totals due to rounding

HUNTERDON COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Alexandria Township	$ 15,741	$ 12,250	$ 8,850	806	$ 149,632	$ 186,473
Bethlehem Township	11,022	11,750	10,500	797	147,868	181,140
Bloomsbury Borough	6,000	6,250	3,150	226	42,976	58,376
Califon Borough	7,048	7,875	3,500	277	53,219	71,642
Clinton Town	11,764	5,510	5,950	457	83,573	106,797
Clinton Township	36,370	25,000	29,600	2,175	398,802	489,772
Delaware Township	23,359	24,250	12,800	1,008	188,627	249,036
East Amwell Township	18,707	18,115	12,550	1,035	190,070	239,442
Flemington Borough	27,202	18,552	7,500	575	113,981	167,235
Franklin Township	15,337	12,313	3,800	692	127,602	159,052
Frenchtown Borough	10,281	8,708	8,750	299	58,034	85,773
Glen Gardner Borough	4,955	4,411	1,950	228	43,724	55,040
Hampton Borough	9,843	8,923	3,600	320	62,293	84,659
High Bridge Borough	19,348	20,520	10,650	994	187,369	237,887
Holland Township		34,250	19,500	1,284	210,551	264,301
Kingwood Township	16,449	18,250	7,700	698	131,237	173,636
Lambertville City	29,561	42,000	10,450	907	173,736	255,747
Lebanon Borough	6,101	4,750	2,450	205	39,195	52,496
Lebanon Township	31,550	31,500	15,850	1,356	239,388	318,288
Milford Borough	8,831	12,494	4,600	321	60,571	86,496
Raritan Township	51,437	32,809	30,500	2,628	489,528	604,274
Readington Township	55,617	42,477	39,350	3,022	556,774	694,218
Stockton Borough	4,180	5,313	2,600	155	29,968	42,081
Tewksbury Township	21,910	8,000	12,600	1,105	204,255	246,765
Union Township	18,033	13,250	10,450	848	155,330	197,063
West Amwell Township	15,438	11,920	8,991	606	115,812	152,161
Totals	$476,079	$441,440	$288,191	23,024	$4,254,135	$5,459,863

Difference in totals due to rounding

MERCER COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
East Windsor Township	$ 137,559	$ 23,512	$ 29,650	4,132	$ 776,101	$ 966,822
Ewing Township	223,208	229,957	132,200	8,396	1,659,054	2,244,419
Hamilton Township	558,695	771,250	365,650	21,961	4,294,201	5,989,796
Hightstown Borough	37,685	22,307	10,400	913	184,742	255,134
Hopewell Borough	15,404	11,647	5,200	456	87,482	119,733
Hopewell Township	71,189	40,713	41,300	3,050	573,806	727,008
Lawrence Township	135,064	107,949	66,650	4,914	941,149	1,250,812
Pennington Borough	14,629	6,750	6,750	541	103,413	131,542
Princeton Borough	82,448	21,946	13,300	1,191	232,641	350,335
Princeton Township	94,818	33,623	32,050	2,912	555,178	715,669
Trenton City	720,152	778,990	165,250	14,456	3,235,304	4,899,696
Washington Township	23,595	16,610	12,200	821	153,852	206,257
West Windsor Township	49,886	29,432	22,450	2,153	400,349	502,117
Totals	$2,164,332	$2,094,686	$903,050	65,896	$13,197,271	$18,359,340

Difference in totals due to rounding

MIDDLESEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Carteret Borough	$ 152,592	$ 278,543	$ 86,200	4,216	$ 823,599	$ 1,340,934
Cranbury Township	15,640	7,750	6,400	576	105,836	135,626
Dunellen Borough	48,336	54,575	23,650	1,530	304,007	430,568
East Brunswick Township	249,668	128,049	145,400	10,023	1,912,580	2,435,697
Edison Township	476,450	323,656	232,350	17,727	3,261,942	4,294,398
Helmetta Borough	6,640	7,000	2,400	256	47,759	63,799
Highland Park Borough	100,110	37,269	28,550	2,177	445,198	611,127
Jamesburg Borough	32,426	28,060	11,350	847	166,732	238,568
Metuchen Borough	109,615	79,832	54,600	3,590	707,665	951,712
Middlesex Borough	105,267	94,124	59,850	3,398	662,834	922,075
Milltown Borough	46,246	51,660	33,700	1,987	381,086	512,692
Monroe Township	72,571	63,474	104,700	6,701	1,326,322	1,567,067
New Brunswick City	288,465	188,393	47,050	3,563	746,820	1,270,728
North Brunswick Township	121,447	104,116	60,450	5,021	924,956	1,210,969
Old Bridge Township	351,767	212,569	173,350	11,627	2 255,448	2,993,134
Perth Amboy City	268,039	260,771	68,450	5,239	1,044,654	1,641,914
Piscataway Township	270,533	139,453	111,050	8,154	1,522,935	2,043,971
Plainsboro Township	13,517	4,206	5,200	1,001	176,953	199,876
Sayreville Borough	228,804	228,577	160,350	7,783	1,440,603	2,058,334
South Amboy City	65,897	94,750	23,950	1,757	338,269	522,866
South Brunswick Township	104,088	55,905	53,950	4,552	835,313	1,049,256
South Plainfield Borough	148,749	130,168	102,250	5,544	1,057,850	1,439,017
South River Borough	106,784	170,801	56,450	3,369	702,418	1,036,453
Spotswood Borough	57,336	32,826	32,950	1,834	354,352	477,464
Woodbridge Township	687,254	823,953	397,050	22,949	4,328,248	6,236,505
Totals	$4,128,241	$3,600,483	$2,081,650	135,421	$25,874,378	$35,684,750

Difference in totals due to rounding

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Aberdeen Township	$ 128,525	$ 78,816	$ 54,100	4,010	$ 776,211	$ 1,037,652
Allenhurst Borough	6,607	1,625	2,600	192	36,324	47,156
Allentown Borough	12,101	9,776	5,700	482	94,992	122,569
Asbury Park City	110,627	46,430	13,600	1,218	288,965	459,622
Atlantic Highlands	35,494	25,595	16,350	1,128	224,861	302,300
Avon-By-The-Sea Borough	14,595	11,538	7,600	491	98,030	131,763
Belmar Borough	39,134	35,576	17,950	1,032	207,418	300,078
Bradley Beach Borough	28,314	35,480	10,300	745	156,411	230,505
Brielle Borough	24,067	11,820	15,550	1,235	236,962	288,399
Colts Neck Township	42,741	11,500	20,250	1,801	328,191	402,682
Deal Borough	16,348	4,000	5,250	384	71,746	97,344
Eatontown Borough	78,639	27,750	29,100	1,608	307,831	443,320
Englishtown Borough	8,090	8,750	1,600	193	38,614	57,054
Fair Haven Borough	41,932	20,634	22,650	1,612	315,159	400,375
Farmingdale Borough	9,371	7,000	3,900	249	48,864	69,135
Freehold Borough	74,425	47,155	26,700	1,947	384,538	532,818
Freehold Township	117,233	41,854	54,200	4,592	853,511	1,066,798
Hazlet Township	155,760	81,168	93,200	5,418	1,023,305	1,353,433
Highlands Borough	28,078	38,416	10,850	1,005	201,050	278,394
Holmdel Township	44,864	15,750	25,100	2,352	418,732	504,446
Howell Township	162,165	163,901	74,050	7,402	1,404,173	1,804,289
Interlaken Borough	8,022	2,500	6,150	345	66,414	83,086
Keansburg Borough	68,931	75,722	19,550	1,853	379,005	543,208
Keyport Borough	49,954	42,503	18,300	1,320	260,859	371,616
Little Silver Borough	41,359	12,500	23,250	1,722	337,246	414,355
Loch Arbour Village	2,629	1,500	1,000	90	18,349	23,478
Long Branch City	225,939	113,751	54,800	4,209	863,397	1,257,887

MONMOUTH COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Manalapan Township	106,717	101,716	71,650	6,268	1,208,193	1,488,276
Manasquan Borough	33,437	49,327	22,950	1,428	277,391	383,105
Marlboro Township	91,009	31,239	41,700	5,594	1,026,175	1,190,123
Matawan Borough	65,661	32,395	23,350	1,757	346,380	467,786
Middletown Township	389,654	247,901	235,650	17,115	3,248,052	4,121,257
Millstone Township	18,337	17,305	9,100	1,004	187,171	231,913
Monmouth Beach Borough	15,640	8,500	11,250	913	173,344	208,734
Neptune Township	191,591	159,670	95,050	5,986	1,178,907	1,625,218
Neptune City Borough	38,055	50,765	16,800	1,044	206,412	312,032
Ocean Township	140,120	70,462	74,300	5,172	1,007,258	1,292,140
Oceanport Borough	37,887	12,336	24,400	1,346	256,707	331,330
Red Bank Borough	84,133	61,119	20,150	1,809	369,509	534,911
Roosevelt Borough	5,730	4,375	2,250	248	49,070	61,425
Rumson Borough	50,156	34,281	24,850	1,886	361,801	471,088
Sea Bright Borough	9,910	11,250	4,100	353	68,355	93,615
Sea Girt Borough	14,090	7,250	12,650	740	141,631	175,621
Shrewsbury Borough	22,415	11,500	13,150	889	176,392	223,457
Shrewsbury Township	8,562	....	....	248	58,378	66,940
South Belmar Borough	9,842	20,750	4,850	386	81,103	116,545
Spring Lake Borough	25,381	16,690	16,250	1,017	193,740	252,061
Spring Lake Heights	31,718	37,695	20,500	1,300	253,368	343,281
Tinton Falls Borough	57,808	24,948	27,650	1,908	374,682	485,088
Union Beach Borough	44,999	71,790	26,350	1,583	313,096	456,235
Upper Freehold Township	18,404	20,000	8,850	718	135,510	182,764
Wall Township	115,885	108,952	65,350	4,994	946,587	1,236,774
West Long Branch Boro	47,561	22,500	28,500	1,796	345,603	444,164
Totals	$3,250,643	$2,207,724	$1,535,300	116,137	$22,425,973	$29,419,645

Difference in totals due to rounding

MORRIS COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Boonton Town	$ 62,830	$ 63,325	$ 25,200	1,717	$ 337,289	$ 488,644
Boonton Township	21,876	15,925	12,750	974	177,077	227,628
Butler Borough	52,044	41,631	26,550	1,668	320,084	440,309
Chatham Borough	65,628	29,134	30,200	2,231	420,183	545,145
Chatham Township	57,471	12,705	29,650	2,432	448,076	547,902
Chester Borough	9,337	3,750	3,850	306	57,683	74,620
Chester Township	30,741	7,174	13,600	1,273	236,595	288,110
Denville Township	98,155	74,549	52,200	3,905	725,541	950,445
Dover Town	105,469	72,806	31,450	2,514	490,068	699,793
East Hanover Township	55,111	40,134	34,300	2,451	434,066	563,611
Florham Park Borough	55,549	18,572	36,750	2,456	430,320	541,191
Hanover Township	77,358	57,779	50,350	3,206	570,194	755,681
Harding Township	22,516	6,500	12,400	1,045	182,836	224,252
Jefferson Township	105,031	82,951	47,650	4,344	807,722	1,043,354
Kinnelon Borough	53,729	10,427	26,350	2,278	422,107	512,613
Lincoln Park Borough	64,043	32,496	26,850	2,250	423,950	547,339
Madison Borough	114,537	55,450	43,750	3,194	600,940	814,677
Mendham Borough	27,572	8,500	16,350	1,281	236,212	288,634
Mendham Township	27,100	8,250	12,650	1,219	225,339	273,339
Mine Hill Township	24,876	28,146	15,400	961	186,367	254,789
Montville Township	86,627	40,028	46,500	3,805	686,567	859,722
Morris Township	136,244	59,760	59,650	5,027	912,384	1,168,038
Morris Plains Borough	38,089	24,005	23,450	1,590	298,267	383,811
Morristown Town	118,211	36,932	21,050	2,085	403,815	580,008
Mountain Lakes Borough	32,325	1,250	9,850	1,044	198,163	241,588
Mt. Arlington Borough	26,831	11,892	9,650	811	153,010	201,383
Mt. Olive Township	94,211	55,500	34,800	3,676	683,777	868,288
Netcong Borough	21,000	28,750	8,900	612	121,273	179,923
Par-Troy Hills Township	390,395	150,078	125,500	9,246	1,706,775	2,372,748
Passaic Township	52,280	37,661	25,950	2,012	371,456	487,347
Pequannock Township	99,267	66,753	57,450	3,626	692,441	915,911
Randolph Township	101,323	27,377	47,000	4,071	758,695	934,395
Riverdale Borough	18,842	11,566	11,750	636	123,116	165,274
Rockaway Borough	44,898	34,323	24,400	1,464	277,480	381,101
Rockaway Township	134,896	56,742	56,750	4,885	924,339	1,172,727
Roxbury Township	116,896	80,228	71,100	5,407	1,003,797	1,272,021
Victory Gardens Borough	7,550	5,250	1,900	133	25,640	40,340
Washington Township	52,077	24,285	32,250	3,374	610,357	718,969
Wharton Borough	38,561	26,346	16,850	1,217	234,601	316,358
Totals	$2,741,498	$1,448,934	$1,233,000	96,606	$17,918,602	$23,342,028

Difference in totals due to rounding

OCEAN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Barnegat Township	$ 25,685	$ 63,176	$ 33,800	2,179	$ 417,036	$ 539,697
Barnegat Light Borough	4,213	7,203	5,100	221	41,647	58,163
Bay Head Borough	7,348	4,500	6,200	342	63,752	81,800
Beach Haven Borough	10,685	20,250	9,200	454	87,545	127,680
Beachwood Borough	36,538	75,185	29,450	2,236	437,351	578,524
Berkeley Township	85,447	1,098,343	231,387	12,544	2,607,603	4,022,780
Brick Township	308,251	504,622	246,600	17,357	3,382,745	4,442,218
Dover Township	341,453	629,348	241,267	18,022	3,546,063	4,758,151
Eagleswood Township	5,865	18,887	4,350	327	62,472	91,574
Harvey Cedars Borough	3,303	4,448	2,800	110	21,185	31,736
Island Heights Borough	9,809	17,987	7,950	454	89,994	125,740
Jackson Township	144,300	130,665	74,485	5,600	1,079,593	1,429,043
Lacey Township	52,290	289,857	94,975	5,363	990,072	1,427,824
Lakehurst Borough	19,853	16,282	8,200	497	101,476	145,811
Lakewood Township	222,096	407,922	108,270	9,573	2,037,834	2,776,122
Lavallette Borough	10,180	33,071	13,250	730	142,260	198,761
Little Egg Harbor Township	47,075	150,574	55,050	2,913	587,065	839,764
Long Beach Township	23,898	67,400	26,100	1,257	239,671	357,069
Manchester Township	93,470	347,452	151,345	14,677	3,091,756	3,684,023
Mantoloking Borough	2,022	250	2,650	151	27,710	32,632
Ocean Township	17,932	90,493	26,250	1,464	295,924	430,599
Ocean Gate Borough	7,550	27,625	6,500	419	84,641	126,316
Pine Beach Borough	9,876	20,750	9,150	563	113,955	153,731
Plumsted Township	31,179	38,401	16,200	1,058	195,019	280,799
Pt. Pleasant Borough	112,615	230,241	80,700	4,994	970,504	1,394,060
Pt. Pleasant Beach Boro	32,595	41,750	18,450	1,150	221,523	314,318
Seaside Heights Borough	8,966	23,690	5,600	310	61,175	99,431
Seaside Park Borough	10,045	20,596	10,800	526	102,737	144,178
Ship Bottom Borough	7,995	25,500	7,900	434	82,035	123,390
South Toms River Borough	29,157	32,569	8,750	805	155,737	226,213
Stafford Township	33,437	191,950	69,345	3,528	665,876	960,608
Surf City Borough	8,494	23,920	9,400	482	92,813	134,627
Tuckerton Borough	15,168	37,725	10,150	619	121,495	184,538
Totals	$1,779,383	$4,692,632	$1,631,623	111,539	$22,218,283	$30,321,921

Difference in totals due to rounding

PASSAIC COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Bloomingdale Borough	$ 55,752	$ 53,047	$ 26,050	1,880	$ 369,997	$ 504,846
Clifton City	554,616	719,301	266,850	16,720	3,257,158	4,797,925
Haledon Borough	45,167	57,133	16,800	1,209	243,750	362,850
Hawthorne Borough	129,199	183,088	63,450	4,252	838,949	1,214,686
Little Falls Township	81,133	86,250	39,750	2,596	495,834	702,967
North Haledon Borough	52,111	74,600	29,100	2,073	403,913	559,724
Passaic City	377,216	155,075	44,900	4,230	917,232	1,494,423
Paterson City	993,550	675,500	94,000	12,156	2,626,886	4,389,936
Pompton Lakes Borough	79,245	62,980	43,000	2,682	527,739	712,964
Prospect Park Borough	35,730	43,210	9,350	829	166,568	254,858
Ringwood Borough	78,302	45,603	35,300	3,298	634,827	794,032
Totowa Borough	78,841	131,656	51,150	2,663	499,056	760,703
Wanaque Borough	64,684	72,992	31,400	2,329	450,251	619,327
Wayne Township	338,520	171,766	167,550	11,375	2,158,654	2,836,490
West Milford Township	128,255	99,534	68,600	6,038	1,178,946	1,475,335
West Paterson Borough	84,065	100,000	36,100	2,091	404,335	624,500
Totals	$3,176,387	$2,731,756	$1,023,350	76,421	$15,174,094	$22,105,566

Difference in totals due to rounding

SALEM COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Alloway Township	$ 17,898	$ 33,500	$ 10,100	670	$ 126,391	$ 187,889
Carneys Point Township	50,527	63,773	29,950	1,978	387,403	531,653
Elmer Borough	11,359	16,203	4,950	380	73,133	105,645
Elsinboro Township	8,157	20,186	6,250	394	74,027	108,620
Lower Alloways Creek	....	11,332	4,750	355	50,617	66,699
Mannington Township	12,775	16,543	5,700	369	69,703	104,721
Oldmans Township	14,460	11,750	5,450	447	85,575	117,235
Penns Grove Borough	42,100	45,048	10,400	803	162,689	260,237
Pennsville Township	96,773	112,861	58,700	3,535	642,967	911,301
Pilesgrove Township	18,404	17,750	9,900	770	145,249	191,303
Pittsgrove Township	33,640	59,298	20,150	1,560	286,465	399,553
Quinton Township	18,067	29,500	8,900	594	113,095	169,562
Salem City	53,931	52,288	15,400	993	182,666	304,285
Upper Pittsgrove Township	20,595	19,223	8,350	729	134,139	182,307
Woodstown Borough	22,078	25,236	9,650	760	153,074	210,038
Totals	$420,765	$534,490	$208,600	14,337	$2,687,195	$3,851,048

Difference in totals due to rounding

SOMERSET COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE Number	HOMESTEAD REBATE Amount	Grand Total
Bedminster Township	$ 17,831	$ 10,047	$ 10,500	991	$ 169,655	$ 208,033
Bernards Township	92,796	18,831	42,700	3,272	604,565	758,442
Bernardsville Borough	45,336	18,500	22,550	1,722	318,819	405,205
Bound Brook Borough	71,965	71,254	27,200	1,788	356,198	526,617
Branchburg Township	43,145	18,750	28,650	2,164	395,214	485,759
Bridgewater Township	211,748	118,077	111,400	7,777	1,461,963	1,903,188
Far Hills Borough	5,292	2,500	1,850	148	27,594	37,236
Franklin Township	218,287	120,353	90,700	7,859	1,485,609	1,914,949
Green Brook Township	30,673	23,694	19,200	1,261	238,370	311,937
Hillsborough Township	84,268	45,978	56,000	5,993	1,103,699	1,289,945
Manville Borough	91,144	149,561	53,600	2,753	548,471	842,776
Millstone Borough	4,416	2,750	1,850	133	24,360	33,376
Montgomery Township	44,392	5,186	19,900	1,777	322,814	392,292
North Plainfield Borough	152,322	102,072	53,400	3,769	756,566	1,064,360
Peapack-Gladstone Borough	13,281	6,360	6,000	483	86,440	112,081
Raritan Borough	45,639	85,303	21,450	1,364	274,075	426,467
Rocky Hill Borough	6,168	3,500	1,950	170	30,755	42,373
Somerville Borough	91,211	66,071	33,050	2,157	436,123	626,455
South Bound Brook Borough	32,763	36,010	14,350	887	175,489	258,612
Warren Township	61,684	27,200	36,350	2,730	502,120	627,354
Watchung Borough	33,235	11,000	20,950	1,437	262,383	327,568
Totals	$1,397,597	$942,548	$673,600	50,635	$9,581,284	$12,595,025

Difference in totals due to rounding

SUSSEX COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Andover Borough	$ 5,629	$ 3,219	$ 1,600	137	$ 25,430	$ 35,878
Andover Township	22,651	20,041	13,400	1,060	202,185	258,277
Branchville Borough	5,865	8,477	3,650	230	44,463	62,454
Byram Township	36,269	22,576	23,000	2,009	378,836	460,681
Frankford Township	20,831	22,959	15,500	1,145	220,423	279,713
Franklin Borough	29,696	42,392	12,000	949	193,926	278,014
Fredon Township	10,719	7,397	6,850	605	115,838	140,804
Green Township	11,123	3,373	7,300	610	113,989	135,785
Hamburg Borough	12,674	15,895	5,200	403	79,980	113,749
Hampton Township	15,708	26,590	14,400	1,052	201,863	258,561
Hardyston Township	26,190	24,250	14,650	1,225	236,610	301,700
Hopatcong Borough	73,212	85,799	49,950	4,483	855,105	1,064,066
Lafayette Township	9,371	9,417	4,950	453	86,365	110,103
Montague Township	9,034	15,083	7,550	460	84,237	115,904
Newton Town	50,695	44,122	18,750	1,330	259,201	372,768
Ogdensburg Borough	17,359	18,000	9,550	691	135,439	180,348
Sandyston Township	9,202	19,722	6,100	435	83,234	118,258
Sparta Township	77,964	28,692	43,450	3,735	708,916	859,022
Stanhope Borough	22,651	14,927	10,000	939	180,280	227,858
Stillwater Township	16,247	27,199	13,750	1,012	195,705	252,901
Sussex Borough	14,258	15,450	4,850	327	64,721	99,279
Vernon Township	55,313	67,151	53,800	4,614	861,226	1,037,490
Walpack Township	2,629	145	217	9	1,124	4,115
Wantage Township	33,842	51,500	23,750	1,890	360,034	469,126
Totals	$589,132	$594,377	$364,217	29,800	$5,689,129	$7,236,854

Difference in totals due to rounding

UNION COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Berkeley Heights Township	$ 91,683	$ 34,946	$ 47,800	3,242	$ 600,487	$ 774,916
Clark Township	128,795	87,783	89,250	4,293	824,532	1,130,360
Cranford Township	186,501	128,796	108,150	6,413	1,263,911	1,687,358
Elizabeth City	773,139	452,406	108,950	10,938	2,249,833	3,584,328
Fanwood Borough	62,560	22,816	32,100	2,163	425,150	542,626
Garwood Borough	35,932	58,627	20,350	1,048	211,103	326,012
Hillside Township	144,974	142,337	57,500	4,735	963,179	1,307,990
Kenilworth Borough	62,897	91,014	38,000	2,160	419,031	610,942
Linden City	238,948	493,829	161,850	8,073	1,518,638	2,548,265
Mountainside Borough	50,460	22,149	34,000	2,136	408,314	514,923
New Providence Borough	96,335	38,250	50,000	3,042	584,926	769,511
Plainfield City	324,094	143,340	65,850	6,608	1,362,706	1,895,990
Rahway City	199,647	254,218	108,050	5,190	1,207,580	1,769,495
Roselle Borough	155,996	173,166	63,950	4,136	858,570	1,251,682
Roselle Park Borough	96,520	112,089	45,850	2,775	568,133	824,598
Scotch Plains Township	154,051	77,372	80,350	5,649	1,103,804	1,416,477
Springfield Township	103,616	68,030	58,250	3,745	736,731	966,627
Summit City	157,277	74,760	56,400	4,702	894,350	1,182,787
Union Township	354,666	481,117	210,100	13,389	2,656,575	3,702,458
Westfield Town	229,983	93,232	103,500	7,619	1,468,871	4,895,586
Winfield Township	15,269	....	....	650	96,219	111,488
Totals	$3,711,251	$3,050,277	$1,540,250	103,426	$20,422,640	$28,724,419

Difference in totals due to rounding

WARREN COUNTY	Municipalities Share of $50 million	Property Tax Deductions	Veteran Deductions	HOMESTEAD REBATE		Grand Total
				Number	Amount	
Allamuchy Township	$ 8,191	$ 6,250	$ 8,150	773	$ 139,978	$ 162,569
Alpha Borough	19,348	43,000	11,600	665	129,861	203,809
Belvidere Town	18,608	16,792	9,700	610	122,720	167,820
Blairstown Township	....	33,000	14,900	1,183	194,952	242,852
Franklin Township	13,786	17,293	6,350	542	102,704	140,133
Frelinghuysen Township	7,887	8,500	4,100	355	66,334	86,821
Greenwich Township	10,685	15,250	5,500	439	83,329	114,764
Hackettstown Township	67,414	37,764	25,000	1,671	323,080	435,258
Hardwick Township	4,213	5,562	3,350	256	48,492	61,617
Harmony Township	13,921	27,271	9,950	718	136,881	188,023
Hope Township	8,055	10,000	4,600	386	73,547	96,202
Independence Township	15,134	14,292	9,700	724	135,913	175,039
Knowlton Township	12,033	17,808	6,500	494	94,275	130,616
Liberty Township	8,696	15,750	5,500	473	91,045	120,991
Lopatcong Township	24,842	42,568	20,050	1,266	244,670	332,130
Mansfield Township	27,775	26,591	12,700	1,068	200,948	268,014
Oxford Township	12,842	23,018	5,300	433	85,412	126,572
Pahaquarry Township	....	....	....	....	....	....
Phillipsburg Town	119,795	192,630	59,850	3,474	691,333	1,063,608
Pohatcong Township	26,898	44,545	17,550	1,058	203,264	292,257
Washington Borough	42,606	50,241	14,600	1,290	260,892	368,339
Washington Township	25,617	34,187	17,450	1,200	229,562	306,816
White Township	16,688	15,385	9,650	686	126,999	168,722
Totals	$505,036	$697,697	$282,050	19,764	$3,786,192	$5,270,972

Difference in totals due to rounding

APPENDIX V

page
ABSTRACT OF RATABLES 264
TABLE OF EQUALIZED VALUATIONS ... 370

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1986

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols 4+5)
1. Atlantic	$ 4,132,518,272	$ 6,092,824,174	$ 10,225,342,446	$ 4,048,600	$ 10,221,293,846	$ 94,071,554	$ 10,315,365,400
2. Bergen*	10,269,789,629	16,251,587,323	26,521,376,952	4,319,480	26,517,057,472	192,066,652	26,709,124,124
3. Burlington	1,851,217,422	5,515,721,686	7,366,939,108	5,881,230	7,361,057,878	112,432,357	7,473,490,235
4. Camden	1,628,400,209	5,039,399,783	6,667,799,992	12,781,030	6,655,018,962	124,743,345	6,779,762,307
5. Cape May	3,490,486,223	3,383,116,431	6,873,602,654	1,000	6,873,601,654	59,815,477	6,933,417,131
6. Cumberland	330,251,273	1,219,623,100	1,549,874,373	9,873,400	1,540,000,973	35,214,748	1,575,215,721
7. Essex	3,299,602,600	7,096,845,500	10,396,448,100	6,298,900	10,390,149,200	186,707,500	10,576,856,700
8. Gloucester	1,024,551,800	3,054,761,525	4,079,313,325	15,591,725	4,063,721,600	65,900,774	4,129,622,374
9. Hudson	1,643,529,180	3,570,449,717	5,213,978,897	15,672,250	5,198,306,647	64,786,691	5,263,093,338
10. Hunterdon	1,130,600,367	2,452,112,716	3,582,713,083	159,200	3,582,553,883	46,126,763	3,628,680,646
11. Mercer	1,341,869,740	3,512,912,900	4,854,782,640	2,909,040	4,851,873,600	79,031,363	4,930,904,963
12. Middlesex	5,463,390,600	13,185,504,100	18,648,894,700	14,867,800	18,634,026,900	241,085,313	18,875,112,213
13. Monmouth	5,362,409,495	10,408,734,182	15,771,143,677	7,024,000	15,764,119,677	207,278,630	15,971,398,307
14. Morris	6,410,055,358	11,331,474,197	17,741,529,555	609,000	17,740,920,555	230,180,960	17,971,101,515
15. Ocean	5,361,082,326	7,945,933,262	13,307,015,588	46,822,500	13,260,193,088	139,315,381	13,399,508,469
16. Passaic	1,851,450,497	3,790,573,090	5,642,023,587	1,652,600	5,640,370,987	63,925,268	5,704,296,255
17. Salem	178,684,640	701,296,695	879,981,335	387,300	879,594,035	22,824,306	902,418,341
18. Somerset	2,951,745,395	5,795,865,186	8,747,610,581	2,035,700	8,745,574,881	88,747,051	8,834,321,932
19. Sussex	946,620,095	2,140,183,272	3,086,803,367	3,775	3,086,799,592	32,317,178	3,119,116,770
20. Union	4,776,669,613	8,155,526,952	12,932,196,565	71,100	12,932,125,465	118,511,139	13,050,636,604
21. Warren	506,892,580	1,351,430,861	1,858,323,441	3,011,955	1,855,311,486	25,863,650	1,881,175,136
Totals	$63,951,817,314	$121,995,876,652	$185,947,693,966	$154,021,585	$185,793,672,381	$2,230,946,100	$188,024,618,481

*Bergen County—Includes revaluation data for Northvale Borough which was not reflected on 1986 tax list. Revaluation not implemented.

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
							I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Atlantic	....	....	$ 186,907	$ 239,113,831	$ 1,752,158,290	$ 11,828,596,766	$ 57,391,426.53	....	....
2. Bergen	....	....	2,585,964	452,750,914	14,963,406,689	41,222,365,863	145,774,509.32	$ 1,979,314.86	$ 1,979,314.86
3. Burlington	....	....	74,848	59,932,109	1,653,699,481	9,067,332,455	54,344,477.69	....	....
4. Camden	....	....	2,340,533	83,072,430	3,587,742,687	10,286,773,097	111,198,547.00	....	....
5. Cape May	....	....	35,481	83,819,960	207,748,874	7,057,381,526	30,298,906.15	....	....
6. Cumberland	....	....	227,987	4,482,725	706,938,669	2,277,899,652	25,541,397.36	....	....
7. Essex	....	....	20,625,112	....	8,536,188,949	19,133,670,761	222,311,033.14	....	....
8. Gloucester	....	....	122,382	34,989,470	888,817,442	4,983,572,728	35,635,356.41	....	....
9. Hudson	....	....	27,137,965	....	4,669,011,435	9,959,242,738	90,776,682.45	....	....
10. Hunterdon	....	....	69,931	102,299,519	690,357,193	4,216,808,251	19,454,878.03	....	....
11. Mercer	....	....	2,397,425	....	4,043,712,538	8,977,014,926	66,260,455.99	....	....
12. Middlesex	....	....	8,899,015	290,433,589	5,404,898,659	23,998,476,298	127,482,962.74	....	....
13. Monmouth	....	....	408,533	152,256,601	2,454,458,720	18,274,008,959	90,786,396.00	....	....
14. Morris	....	....	901,607	481,153,547	5,760,722,259	23,251,571,834	76,324,872.51	....	....
15. Ocean	....	....	428,721	459,507,306	2,487,563,967	15,427,993,851	70,169,069.20	....	....
16. Passaic	....	....	1,021,138	26,241,954	6,747,102,413	12,426,177,852	77,593,855.91	....	....
17. Salem	....	....	59,514	5,579,667	522,597,843	1,419,496,031	12,269,250.14	....	....
18. Somerset	....	....	772,766	380,704,087	2,166,078,798	10,620,469,411	52,986,705.94	....	....
19. Sussex	....	....	5,374	48,625,101	905,187,100	3,975,684,143	21,733,662.00	....	....
20. Union	....	....	12,270,922	661,039,752	5,274,553,508	17,676,421,282	94,777,906.74	....	....
21. Warren	....	....	428,417	53,532,257	646,007,373	2,474,078,669	21,492,437.00	....	....
Totals	....	....	$81,000,544	$3,619,534,819	$74,068,952,887	$258,555,037,093	$1,504,604,788.25	$1,979,314.86	$1,979,314.86

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Atlantic	$ 2,084,600.90	$ 1,912,654.51	$ 57,219,480.14	$ 1,906,180.00	$ 1,109,674.00	$ 65,224,435.45	$ 16,039,418.48	$ 2,184,627.05	....
2. Bergen	1,157,077.25	23,042.45	142,661,159.66		....	410,855,905.53	60,728,330.04	2,225,871.25	....
3. Burlington	193,542.43	1,670.74	54,152,606.00	2,270,000.00		98,752,791.64	26,732,099.35	86,946.00	....
4. Camden	631,761.00	13,983.00	110,580,769.00	1,201,422.00		130,907,819.04	21,287,695.10	....	....
5. Cape May	173,268.79	77.18	30,125,714.54	1,299,988.83		31,848,767.87	5,365,033.00	210,933.75	....
6. Cumberland	131,991.90		25,409,405.46		843,904.00	25,963,658.06	1,845,167.37	688,085.59	....
7. Essex	2,809,238.63	....	219,501,794.51		....	221,697,907.07	11,132,121.31	3,260,163.41	....
8. Gloucester	128,599.91	....	35,506,756.50	534,000.00		56,846,263.12	8,452,459.26	....	....
9. Hudson	1,075,721.55	79,080.61	89,780,041.51		....	117,858,105.50	....	3,866,647.08	....
10. Hunterdon	144,878.03		19,310,000.00	1,095,000.00		32,045,817.80	25,618,122.00	....	....
11. Mercer	613,251.36	....	65,647,204.63	3,204,688.00	....	74,880,907.62	39,856,434.93	33,587.00	....
12. Middlesex	1,521,962.74		125,961,000.00		....	297,185,850.94	6,127,742.37	5,237,373.12	....
13. Monmouth	309,058.20	95,188.20	90,572,526.00	2,364,471.00	573,961.86	177,479,036.89	69,200,526.44	171,440.00	....
14. Morris	549,153.61	2,687.27	75,778,406.17	1,225,789.00	....	203,373,112.70	57,350,976.82	....	....
15. Ocean	123,903.32	....	70,045,165.88	4,104,287.00	1,900,000.00	98,408,394.44	67,141,036.19	....	....
16. Passaic	1,630,657.75	....	75,963,198.16	....	....	124,888,042.31	13,301,662.81	2,654,332.55	....
17. Salem	18,233.31	2,381.17	12,253,398.00	....	....	12,709,134.09	5,220,303.65	29,753.72	....
18. Somerset	324,370.52	1,664.58	52,664,000.00	2,164,119.00	....	96,816,685.74	32,518,929.25	....	....
19. Sussex	31,358.00	71.00	21,702,375.00	1,424,038.00	....	41,455,179.71	17,414,173.70	....	....
20. Union	558,623.46	1,260.72	94,220,544.00	....	....	176,047,528.02	40,837,583.21	2,989,771.64	....
21. Warren	55,834.00	....	21,436,603.00	556,711.00	....	24,720,205.85	5,106,547.39	....	....
Total	$4,267,086.66	$2,133,761.43	$1,490,492,148.16	$23,350,693.83	$4,427,539.86	$2,519,965,549.39	$561,276,362.67	$23,639,532.16	....

Abstract of Ratables and Exemptions in the State of New Jersey, for the Year 1986 (Continued)

	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)		16 Totals Ratables Determined Pursuant to R.S. 54:1-35 After Equalization Under R.S. 54:1-33 and R.S. 54:1-34
	Section C	Section D								
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions	
1.	$ 93,631,322.17	$ 237,315,137.29	$ 1,825,822,675	$ 13,876,088.19	$ 51,849,384.09	$ 16,059,641.98	$ 81,785,114.26	$ 1,664,000	$ 556,850	$ 11,397,061,542
2.	235,074,232.39	851,926,498.87	4,467,352,052	38,417,701.08	153,021,704.61	13,383,015.35	204,822,421.04	5,248,300	2,824,350	40,949,917,055
3.	32,318,133.06	214,312,576.05	1,744,275,202	22,308,289.26	57,501,128.75	6,824,473.11	86,633,891.12	1,784,452	1,240,550	8,879,783,331
4.	66,356,789.11	330,334,494.25	1,303,500,424	16,153,611.37	96,857,301.35	13,178,820.00	126,189,732.72	3,685,750	1,445,700	10,062,025,588
5.	40,778,314.93	109,628,752.92	645,910,100	11,512,520.13	29,890,787.96	5,597,042.00	47,000,350.09	1,082,000	326,000	6,992,343,620
6.	11,831,503.32	66,581,723.80	422,762,151	6,389,354.73	24,214,379.99	4,192,250.00	34,795,984.72	1,300,250	329,600	2,204,841,365
7.	185,950,218.16	671,542,204.46	3,473,427,045	49,271,889.55	316,222,399.34	25,502,378.35	390,996,667.24	2,937,434	1,298,400	18,488,890,343
8.	24,473,391.09	125,812,869.97	504,447,125	7,182,698.18	29,533,609.59	5,789,660.59	42,505,968.27	1,440,500	673,050	4,881,307,339
9.	166,244,662.82	377,749,456.91	1,658,282,245	13,363,976.00	194,536,059.52	15,022,000.00	222,922,035.52	2,299,500	662,200	9,466,423,415
10.	9,440,786.87	87,509,726.67	382,546,886	11,144,669.08	18,571,232.31	3,764,471.85	33,480,373.24	454,950	278,150	4,121,842,216
11.	56,133,117.00	239,755,939.18	1,520,846,848	14,552,920.07	97,678,986.74	8,503,139.69	120,735,046.50	2,205,500	883,550	8,778,822,649
12.	94,326,885.45	528,838,851.88	2,494,480,300	19,881,550.00	161,058,072.23	11,997,951.35	192,937,573.58	3,600,500	2,049,800	20,858,508,305
13.	87,648,580.63	428,010,542.82	2,214,363,401	38,800,876.52	99,073,747.13	14,340,100.00	152,214,723.65	2,335,250	1,501,850	18,186,429,721
14.	93,824,661.61	431,552,946.30	2,455,833,765	26,961,243.01	78,363,413.47	8,218,630.22	113,543,286.70	1,497,725	1,219,475	20,603,309,755
15.	65,445,713.29	307,044,596.80	1,574,170,620	29,010,016.67	66,004,742.11	11,187,753.55	106,202,512.33	4,929,500	1,588,950	15,328,539,995
16.	97,205,272.83	314,012,508.66	1,271,654,578	15,899,035.18	95,654,590.46	8,014,700.00	119,568,325.64	2,775,560	1,000,800	12,057,059,410
17.	2,468,336.24	32,680,925.70	137,021,835	4,992,775.38	22,211,951.87	2,504,212.40	29,708,939.65	536,500	202,150	1,302,233,811
18.	36,495,160.32	220,658,894.31	1,006,693,325	16,303,830.06	41,161,334.03	4,568,958.55	62,034,122.64	986,883	659,605	10,403,141,297
19.	17,220,848.26	99,216,614.67	433,717,234	7,186,253.26	15,601,829.17	4,707,990.31	27,496,072.74	618,250	356,055	3,925,367,490
20.	110,744,299.77	424,839,726.64	2,521,053,230	23,024,181.20	124,049,329.33	7,560,402.65	154,633,913.18	3,251,250	1,496,150	17,074,228,282
21.	8,289,869.49	60,109,936.73	241,617,675	6,365,836.72	15,307,114.73	2,377,233.87	24,050,185.32	714,500	276,300	2,408,745,086
	$1,535,902,098.81	$6,159,434,924.88	$32,299,778,716	$392,599,315.64	$1,788,363,098.69	$193,294,825.82	$2,374,257,240.15	$45,348,554	$20,869,535	$248,373,821,615

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Absecon City	$ 80,090,400	$ 141,765,300	$ 221,855,700	....	$ 221,855,700	$ 1,767,074	$ 223,622,774
2. Atlantic City	2,414,559,700	3,124,333,480	5,538,893,180	$ 15,000	5,538,878,180	24,412,700	5,563,290,880
3. Brigantine City	134,458,400	215,586,900	350,045,300	....	350,045,300	2,446,863	352,492,163
4. Buena Borough	13,217,100	73,193,000	86,410,100	114,300	86,295,800	2,172,745	88,468,545
5. Buena Vista Township	20,563,530	42,912,595	63,476,125	....	63,476,125	906,841	64,382,966
6. Corbin City	1,264,600	3,103,100	4,367,700	....	4,367,700	79,307	4,447,007
7. Egg Harbor City	7,391,200	42,885,300	50,276,500	21,500	50,255,000	2,185,392	52,440,392
8. Egg Harbor Township	120,893,110	261,167,100	382,060,210	....	382,060,210	6,093,359	388,153,569
9. Estell Manor City	10,957,190	8,373,928	19,331,118	....	19,331,118	242,565	19,573,683
10. Folsom Borough	2,719,305	13,869,515	16,588,820	....	16,588,820	422,234	17,011,054
11. Galloway Township	200,537,600	308,232,900	508,770,500	....	508,770,500	9,287,131	518,057,631
12. Hamilton Township	84,968,437	145,118,000	230,086,437	....	230,086,437	5,217,247	235,303,684
13. Hammonton Town	103,566,750	275,473,350	379,040,100	....	379,040,100	8,907,161	387,947,261
14. Linwood City	91,188,200	146,736,200	237,924,400	....	237,924,400	1,507,785	239,432,185
15. Longport Borough	176,483,300	87,596,400	264,079,700	....	264,079,700	375,525	264,455,225
16. Margate City	273,537,700	339,214,300	612,752,000	....	612,752,000	1,319,001	614,071,001
17. Mullica Township	60,750,850	84,408,506	145,159,356	31,000	145,128,356	2,080,101	147,208,457
18. Northfield City	43,929,800	112,722,200	156,652,000	....	156,652,000	975,090	157,627,090
19. Pleasantville City	83,786,200	181,437,300	265,223,500	3,856,800	261,366,700	14,919,689	276,286,389
20. Port Republic City	15,697,500	18,321,400	34,018,900	....	34,018,900	447,757	34,466,657
21. Somers Point City	32,599,300	166,473,900	199,073,200	....	199,073,200	3,996,618	203,069,818
22. Ventnor City	140,792,300	278,805,000	419,597,300	....	419,597,300	3,621,286	423,218,586
23. Weymouth Township	18,565,800	21,094,500	39,660,300	10,000	39,650,300	688,083	40,338,383
Totals	$4,132,518,272	$6,092,824,174	$10,225,342,446	$4,048,600	$10,221,293,846	$94,071,554	$10,315,365,400

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Absecon City	$2.255	100.05	$ 11,426	....	$ 1,276,561	$ 224,910,761	$ 1,091,249.42	....	....
2. Atlantic City	1.967	104.39	110,421	$ 147,516,511	....	5,415,884,790	26,277,449.49	....	....
3. Brigantine City	2.816	51.48	....	....	331,955,439	684,447,602	3,320,886.24	....	....
4. Buena Borough	2.221	113.29	741	8,305,441	....	80,163,845	388,948.71	....	....
5. Buena Vista Township	4.136	45.61	1,350	....	77,980,059	142,364,375	690,740.81	....	....
6. Corbin City	5.159	50.64	84	....	4,370,812	8,817,903	42,783.78	....	....
7. Egg Harbor City	5.137	65.04	....	....	28,774,296	81,214,688	394,047.32	....	....
8. Egg Harbor Township	3.300	56.79	....	....	296,853,212	685,006,781	3,323,599.33	....	....
9. Estell Manor City	4.258	45.97	....	....	23,111,841	42,685,524	207,106.82	....	....
10. Folsom Borough	7.816	28.52	652	....	42,660,929	59,672,635	289,526.96	....	....
11. Galloway Township	2.172	98.38	528	....	13,888,134	531,946,293	2,580,961.82	....	....
12. Hamilton Township	3.705	57.03	....	....	180,552,748	415,856,432	2,017,702.89	....	....
13. Hammonton Town	1.985	120.24	40,313	55,513,086	....	332,474,488	1,613,140.22	....	....
14. Linwood City	2.712	95.41	....	....	13,039,261	252,471,446	1,224,971.71	....	....
15. Longport Borough	1.160	96.94	....	....	8,964,602	273,419,827	1,326,611.62	....	....
16. Margate City	1.943	80.70	....	....	150,236,993	764,307,994	3,708,362.62	....	....
17. Mullica Township	2.280	115.22	....	17,858,833	....	129,349,624	627,594.26	....	....
18. Northfield City	4.484	58.22	....	....	115,929,975	273,557,065	1,327,277.49	....	....
19. Pleasantville City	3.646	87.28	21,392	....	42,644,468	318,952,249	1,547,531.37	....	....
20. Port Republic City	1.837	110.41	....	2,908,800	....	31,557,857	153,116.25	....	....
21. Somers Point City	3.924	58.55	....	....	144,490,863	347,560,681	1,686,337.25	....	....
22. Ventnor City	2.688	60.73	....	....	275,428,097	698,646,683	3,389,779.07	....	....
23. Weymouth Township	2.009	122.95	....	7,011,160	....	33,327,223	161,701.08	....	....
Totals	....	....	$186,907	$239,113,831	$1,752,158,290	$11,828,596,766	$57,391,426.53	....	....

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Absecon City	$ 71,390.38	....	$ 1,019,859.04	$ 79,764.20	$ 38,919.20	$ 2,353,168.00	....	$ 69,703.50	....
2. Atlantic City	....	$1,912,654.51	28,190,104.00	....	....	17,854,793.50	....	....	....
3. Brigantine City	216,094.64	....	3,104,791.60	242,738.14	118,438.77	2,584,435.00	....	492,225.59	....
4. Buena Borough	26,733.19	....	362,215.52	28,429.97	13,871.78	....	B $ 1,100,604.63	....	....
5. Buena Vista Township	46,921.80	....	643,819.01	50,489.28	24,635.14	....	B 1,910,949.36	....	....
6. Corbin City	3,091.28	....	39,692.50	3,127.25	1,525.88	156,226.00	....	....	....
7. Egg Harbor City	23,429.20	....	370,618.12	28,802.65	14,053.62	834,359.17	G 600,212.22	....	....
8. Egg Harbor Township	208,759.80	....	3,114,839.53	242,936.45	118,535.53	9,330,033.83	....	....	....
9. Estell Manor City	14,614.14	....	192,492.68	15,138.35	7,386.42	618,253.50	....	....	....
10. Folsom Borough	18,301.46	....	271,225.50	21,162.79	10,325.92	757,789.00	....	....	....
11. Galloway Township	216,851.49	....	2,364,110.33	188,653.82	92,049.51	3,785,756.70	G 3,966,392.63	....	....
12. Hamilton Township	137,422.81	....	1,880,280.08	147,482.75	71,960.98	2,688,574.00	G 2,984,227.87	....	....
13. Hammonton Town	106,776.10	....	1,506,364.12	117,911.49	57,532.33	4,410,821.00	....	....	....
14. Linwood City	79,654.27	....	1,145,317.44	89,538.55	43,688.38	2,201,762.00	M 1,309,089.65	128,529.00	....
15. Longport Borough	88,018.11	....	1,238,593.51	96,967.86	47,313.35	317,823.00	....	....	....
16. Margate City	238,841.18	....	3,469,521.44	....	132,258.04	3,402,224.00	....	722,412.50	....
17. Mullica Township	45,218.73	....	582,375.53	45,873.62	22,383.03	937,418.50	G 983,461.28	....	....
18. Northfield City	86,551.20	....	1,240,726.29	....	47,337.10	2,256,398.00	M 1,433,129.97	34,955.00	....
19. Pleasantville City	104,547.39	....	1,442,983.98	113,115.85	55,192.41	4,181,280.64	....	....	....
20. Port Republic City	9,576.96	....	143,539.29	11,191.94	5,460.86	430,764.00	....	41,875.00	....
21. Somers Point City	107,784.72	....	1,578,552.53	123,261.78	60,142.89	2,676,266.16	M 1,751,350.87	107,551.46	....
22. Ventnor City	224,373.10	....	3,165,405.97	247,773.82	120,895.82	2,850,000.00	....	587,375.00	....
23. Weymouth Township	9,648.95	....	152,052.13	11,819.44	5,767.04	596,289.45	....	....	....
Totals	$2,084,600.90	$1,912,654.51	$57,219,480.14	$1,906,180.00	$1,109,674.00	$65,224,435.45	$16,039,418.48	$2,184,627.05	....

B—Buena Regional High School G—Greater Egg Harbor Regional High School M—Mainland Regional High School

Abstract of Ratables and Exemptions in the County of Atlantic, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Absecon City	$ 1,480,415.29	$ 5,041,829.23	$ 34,194,600	$ 765,000.00	$ 964,063.43	$ 250,000.00	$ 1,979,063.43	$ 48,750	$ 33,050
2. Atlantic City	63,356,449.92	109,401,347.42	1,123,823,805	1,800,000.00	22,307,763.75	9,500,000.00	33,607,763.75	260,500	51,300
3. Brigantine City	3,381,788.00	9,924,417.10	18,560,600	821,000.00	1,548,678.13	330,841.98	2,700,520.11	80,750	31,950
4. Buena Borough	459,000.00	1,964,121.90	10,994,200	179,000.00	512,000.00	100,000.00	791,000.00	57,000	10,650
5. Buena Vista Township	32,800.00	2,662,692.79	8,297,620	340,000.00	781,278.40	400,000.00	1,521,278.40	66,000	14,450
6. Corbin City	28,800.00	229,371.63	1,555,700	79,291.81	62,180.26	7,500.00	148,972.07	7,250	1,250
7. Egg Harbor City	845,466.04	2,693,511.82	10,370,600	218,612.56	783,314.97	135,000.00	1,136,927.53	56,000	17,400
8. Egg Harbor Township	....	12,806,345.34	126,075,700	3,000,000.00	5,512,034.26	900,000.00	9,412,034.26	90,750	44,750
9. Estell Manor City	....	833,270.95	2,570,270	172,215.52	209,736.22	70,000.00	451,951.74	9,750	3,550
10. Folsom Borough	268,964.17	1,329,467.38	427,190	60,000.00	226,292.64	90,000.00	376,292.64	12,500	7,850
11. Galloway Township	854,315.00	11,251,277.99	160,276,240	1,577,338.20	2,813,246.80	650,000.00	5,040,585.00	87,500	38,100
12. Hamilton Township	942,621.50	8,715,147.18	67,673,050	1,050,000.00	2,528,737.57	654,000.00	4,232,737.57	122,250	29,800
13. Hammonton Town	1,604,577.12	7,697,206.06	46,952,000	281,000.00	1,650,832.02	560,000.00	2,491,832.02	150,750	34,100
14. Linwood City	1,574,092.67	6,492,017.69	26,981,800	225,000.00	1,375,535.54	164,000.00	1,764,535.54	39,250	28,300
15. Longport Borough	1,365,722.13	3,066,419.85	10,143,800	129,000.00	612,924.54	101,800.00	843,724.54	17,250	8,400
16. Margate City	4,203,181.15	11,929,597.13	32,513,700	1,500,000.00	1,634,961.35	150,000.00	3,284,961.35	75,250	43,100
17. Mullica Township	784,524.12	3,356,036.08	7,942,900	66,239.29	515,899.20	354,000.00	936,138.49	44,750	14,550
18. Northfield City	2,053,899.76	7,066,446.12	22,977,800	280,000.00	1,649,478.06	233,000.00	2,162,478.06	59,250	40,900
19. Pleasantville City	4,279,225.38	10,071,798.26	52,239,100	775,000.00	2,333,201.50	600,000.00	3,708,201.50	151,250	34,500
20. Port Republic City	....	632,831.09	3,492,700	52,404.51	216,888.95	50,000.00	319,293.46	8,500	3,750
21. Somers Point City	1,670,049.74	7,967,175.43	26,662,400	238,000.00	1,148,517.65	340,000.00	1,726,517.65	100,000	28,700
22. Ventnor City	4,401,128.90	11,372,579.51	29,199,800	200,000.00	2,009,571.99	359,000.00	2,568,571.99	102,500	32,500
23. Weymouth Township	44,301.28	810,229.34	1,897,100	66,986.30	452,246.86	60,500.00	579,733.16	16,250	3,950
Totals	$93,631,322.17	$237,315,137.29	$1,825,822,675	$13,876,088.19	$51,849,384.09	$16,059,641.98	$81,785,114.26	$1,664,000	$556,850

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$23,911,887.87
Rate per $100 to be applied to Column II for apportionment of County Taxes	.4851921601
Rate per $100 to be applied to Column II for apportionment of County Library Taxes	.0354648240
Rate per $100 to be applied to Column II for apportionment Local Health Services Taxes	.0173042856

Net County Taxes Apportioned (12A III)	$57,219,480.14
*Adjustments (Net Total 12A IIb)+/-	$ +171,946.39
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$57,391,426.53

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1986

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Allendale Borough	$ 200,859,500	$ 239,501,182	$ 440,360,682	$ 3,000	$ 440,357,682	$ 1,581,476	$ 441,939,158
2. Alpine Borough	127,951,340	115,966,950	243,918,290	....	243,918,290	693,766	244,612,056
3. Bergenfield Borough	146,003,910	242,160,600	388,164,510	....	388,164,510	1,292,245	389,456,755
4. Bogota Borough	50,498,500	71,725,320	122,223,820	....	122,223,820	443,152	122,666,972
5. Carlstadt Borough	174,858,100	301,706,965	476,565,065	224,500	476,340,565	1,724,204	478,064,769
6. Cliffside Park Borough	252,727,000	508,531,400	761,258,400	....	761,258,400	4,762,274	766,020,674
7. Closter Borough	130,112,000	191,269,800	321,381,800	....	321,381,800	4,641,497	326,023,297
8. Cresskill Borough	60,012,200	103,156,465	163,168,665	....	163,168,665	282,714	163,451,379
9. Demarest Borough	67,239,700	99,127,400	166,367,100	....	166,367,100	377,790	166,744,890
10. Dumont Borough	112,037,100	182,656,900	294,694,000	....	294,694,000	4,068,349	298,762,349
11. Elmwood Park Borough	150,888,300	218,785,250	369,673,550	....	369,673,550	1,390,890	371,064,440
12. East Rutherford Borough	173,913,250	230,205,750	404,119,000	....	404,119,000	6,158,233	410,277,233
13. Edgewater Borough	45,468,309	91,619,165	137,087,474	34,580	137,052,894	215,219	137,268,113
14. Emerson Borough	70,968,300	112,131,420	183,099,720	....	183,099,720	598,727	183,698,447
15. Englewood City	195,934,050	363,748,950	559,683,000	453,600	559,229,400	11,110,784	570,340,184
16. Englewood Cliffs Borough	116,628,500	208,250,200	324,878,700	....	324,878,700	548,096	325,426,796
17. Fair Lawn Borough	271,139,970	515,851,480	786,991,450	....	786,991,450	6,681,037	793,672,487
18. Fairview Borough	61,858,500	113,708,500	175,567,000	161,600	175,405,400	438,132	175,843,532
19. Fort Lee Borough	336,032,300	875,736,337	1,211,768,637	12,500	1,211,756,137	10,078,237	1,221,834,374
20. Franklin Lakes Borough	206,065,200	354,795,800	560,861,000	....	560,861,000	1,376,377	562,237,377
21. Garfield City	153,971,600	269,051,600	423,023,200	....	423,023,200	1,799,402	424,822,602
22. Glen Rock Borough	101,364,680	176,318,000	277,682,680	2,400	277,680,280	879,933	278,560,213
23. Hackensack City	187,174,600	512,649,600	699,824,200	....	699,824,200	15,054,064	714,878,264
24. Harrington Park Borough	38,412,300	75,962,500	114,374,800	....	114,374,800	239,262	114,614,062
25. Hasbrouck Heights Borough	96,794,100	187,052,200	283,846,300	....	283,846,300	1,040,491	284,886,791
26. Haworth Borough	34,262,500	54,060,600	88,323,100	....	88,323,100	203,747	88,526,847
27. Hillsdale Borough	77,832,300	124,427,120	202,309,420	13,700	202,295,720	4,887,744	207,183,464
28. Hohokus Borough	109,632,500	147,180,600	256,813,100	....	256,813,100	858,757	257,671,857
29. Leonia Borough	174,060,800	202,592,900	376,653,700	437,500	376,216,200	1,241,617	377,457,817
30. Little Ferry Borough	70,792,900	137,329,568	208,122,468	10,100	208,112,368	3,912,034	212,024,402
31. Lodi Borough	154,655,300	263,386,500	418,041,800	186,900	417,854,900	2,025,987	419,880,887
32. Lyndhurst Township	246,959,200	374,787,300	621,746,500	....	621,746,500	2,246,398	623,992,898
33. Mahwah Township	143,405,650	274,210,045	417,615,695	....	417,615,695	8,189,339	425,805,034
34. Maywood Park Borough	77,881,900	123,527,400	201,409,300	....	201,409,300	853,331	202,262,631
35. Midland Park Borough	67,558,400	99,368,500	166,926,900	....	166,926,900	1,309,547	168,236,447
36. Montvale Borough	221,330,850	353,907,700	575,238,550	13,000	575,225,550	2,501,226	577,726,776
37. Moonachie Borough	111,291,800	185,479,700	296,771,500	....	296,771,500	1,199,744	297,971,244
38. New Milford Borough	94,213,800	184,810,230	279,024,030	....	279,024,030	573,333	279,597,363
39. North Arlington Borough	105,216,600	148,986,312	254,202,912	....	254,202,912	602,076	254,804,988
40. Northvale Borough	111,824,800	181,414,900	293,239,700	....	293,239,700	689,329	293,929,029

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1986 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
41. Norwood Borough	160,800,900	135,398,900	296,199,800	....	296,199,800	1,445,924	297,645,724
42. Oakland Borough	87,723,700	172,896,000	260,619,700	....	260,619,700	1,844,259	262,463,959
43. Old Tappan Borough	140,068,900	162,014,100	302,083,000	....	302,083,000	572,640	302,655,640
44. Oradell Borough	72,367,888	127,345,200	199,713,088	10,900	199,702,188	1,015,865	200,718,053
45. Palisades Park Borough	151,566,300	171,398,000	322,964,300	....	322,964,300	486,914	323,451,214
46. Paramus Borough	325,331,100	582,088,500	907,419,600	....	907,419,600	4,050,851	911,470,451
47. Park Ridge Borough	142,140,800	218,945,800	361,086,600	....	361,086,600	2,166,848	363,253,448
48. Ramsey Borough	140,328,300	261,846,200	402,174,500	....	402,174,500	4,095,257	406,269,757
49. Ridgefield Borough	116,723,300	170,142,700	286,866,000	....	286,866,000	670,750	287,536,750
50. Ridgefield Park Township	202,661,000	172,402,500	375,063,500	766,500	374,297,000	898,182	375,195,182
51. Ridgewood Township	389,480,300	444,260,200	833,740,500	....	833,740,500	7,591,091	841,331,591
52. River Edge Borough	97,603,915	142,587,487	240,191,402	....	240,191,402	5,209,846	245,401,248
53. Rivervale Township	243,910,400	304,578,400	548,488,800	....	548,488,800	1,020,456	549,509,256
54. Rochelle Park Township	57,525,100	105,541,900	163,067,000	....	163,067,000	20,469,814	183,536,814
55. Rockleigh Borough	24,061,000	58,699,600	82,760,600	....	82,760,600	290,213	83,050,813
56. Rutherford Borough	113,470,670	228,243,065	341,713,735	1,442,200	340,271,535	7,525,043	347,796,578
57. Saddle Brook Township	144,120,500	257,328,700	401,449,200	....	401,449,200	1,245,267	402,694,467
58. Saddle River Borough	202,789,200	182,671,900	385,461,100	....	385,461,100	1,147,741	386,608,841
59. South Hackensack Township	41,029,897	74,126,085	115,155,982	....	115,155,982	427,607	115,583,589
60. Teaneck Township	348,945,400	854,723,500	1,203,668,900	45,900	1,203,623,000	4,743,753	1,208,366,753
61. Tenafly Borough	357,920,800	436,834,440	794,755,240	....	794,755,240	1,926,368	796,681,608
62. Teterboro Borough	52,858,250	99,372,109	152,230,359	....	152,230,359	1,384,032	153,614,391
63. Upper Saddle River Borough	119,300,000	222,604,100	341,904,100	....	341,904,100	2,077,439	343,981,539
64. Waldwick Borough	63,495,250	131,321,200	194,816,450	....	194,816,450	507,715	195,324,165
65. Wallington Borough	60,876,700	89,165,900	150,042,600	482,600	149,560,000	711,502	150,271,502
66. Washington Township	83,266,000	150,344,300	233,610,300	....	233,610,300	483,249	234,093,549
67. Westwood Borough	93,557,400	154,429,318	247,986,718	....	247,986,718	857,207	248,843,925
68. Woodcliff Lakes Borough	152,645,950	237,387,950	390,033,900	....	390,033,900	2,529,879	392,563,779
69. Wood-Ridge Borough	122,457,300	182,780,960	305,238,260	....	305,238,260	929,391	306,167,651
70. Wyckoff Township	630,880,800	502,969,200	1,133,850,000	18,000	1,133,832,000	4,970,989	1,138,802,989
Totals	$10,269,789,629	$16,251,587,323	$26,521,376,952	$4,319,480	$26,517,057,472	$192,066,652	$26,709,124,124

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Allendale Borough	$ 1.96	$ 120.02	$ 12,378	$ 71,580,832	....	$ 370,370,704	$ 1,309,740.63	$ 15,248.63	....
2. Alpine Borough	1.18	84.81	....	....	$ 45,130,647	289,742,703	1,024,616.11	9,408.09	....
3. Bergenfield Borough	5.79	47.78	3,004	....	431,816,167	821,275,926	2,904,275.21	43,307.53	....
4. Bogota Borough	5.38	53.32	5,405	....	115,465,461	238,137,838	842,126.01	13,355.03	....
5. Carlstadt Borough	1.98	66.31	73,505	....	266,908,951	745,047,225	2,634,707.92	34,166.23	....
6. Cliffside Park Borough	2.02	92.79	....	....	66,468,656	832,489,330	2,943,929.13	37,701.97	....
7. Closter Borough	3.07	74.92	....	....	111,296,119	437,319,416	1,546,491.13	20,437.81	....
8. Cresskill Borough	5.46	37.99	....	....	269,274,967	432,726,346	1,530,248.67	17,975.09	....
9. Demarest Borough	3.74	58.11	....	....	120,528,463	287,273,353	1,015,883.76	11,873.34	....
10. Dumont Borough	5.05	54.07	397	....	252,655,231	551,417,977	1,949,977.48	29,132.58	....
11. Elmwood Park Borough	3.26	54.87	1,165	....	325,077,097	696,142,702	2,461,767.02	38,398.52	....
12. East Rutherford Borough	1.32	111.11	22,868	15,144,487	....	395,155,614	1,397,387.43	24,200.98	....
13. Edgewater Borough	4.34	41.24	356	....	232,055,907	369,324,376	1,306,040.51	17,385.69	....
14. Emerson Borough	4.19	59.08	....	....	129,618,928	313,317,375	1,107,983.15	16,162.39	....
15. Englewood City	5.50	57.23	....	....	436,786,257	1,007,126,441	3,561,497.74	50,270.47	....
16. Englewood Cliffs Borough	2.72	36.90	....	....	578,708,416	904,135,212	3,197,290.21	34,053.19	....
17. Fair Lawn Borough	3.75	56.04	51,151	....	650,717,387	1,444,441,025	5,107,971.78	73,206.66	....
18. Fairview Borough	4.09	57.82	4,335	....	136,636,840	312,484,707	1,105,038.58	17,629.48	....
19. Fort Lee Borough	2.69	67.14	....	....	601,164,819	1,822,999,193	6,446,665.72	82,358.98	....
20. Franklin Lakes Borough	2.36	62.46	....	....	341,652,822	903,890,199	3,196,423.77	33,250.13	....
21. Garfield City	3.57	65.48	739	....	243,095,126	667,918,467	2,361,957.76	40,101.14	....
22. Glen Rock Borough	4.89	48.64	8,208	....	297,178,738	575,747,159	2,036,012.68	28,323.64	....
23. Hackensack City	5.13	54.72	60,961	....	624,872,517	1,339,811,742	4,737,971.61	74,699.96	....
24. Harrington Park Borough	5.07	48.26	116	....	123,080,546	237,694,724	840,559.03	10,950.05	....
25. Hasbrouck Heights Borough	3.85	55.84	547	....	228,947,188	513,834,526	1,817,071.25	24,616.48	....
26. Haworth Borough	5.07	40.81	1,870	....	128,972,228	217,500,945	769,147.84	9,921.17	....
27. Hillsdale Borough	5.43	45.92	1,010	....	241,348,110	448,532,554	1,586,144.22	23,510.55	....
28. Hohokus Borough	2.02	85.96	9,961	....	43,691,836	301,373,654	1,065,746.61	14,523.39	....
29. Leonia Borough	2.32	114.44	764	45,755,961	....	331,702,620	1,172,998.82	15,839.00	....
30. Little Ferry Borough	3.36	59.53	....	....	146,205,467	358,229,869	1,266,807.04	19,590.01	....
31. Lodi Borough	3.95	66.30	8,615	....	225,068,626	644,958,128	2,280,763.19	34,713.10	....
32. Lyndhurst Township	2.41	76.28	80,187	....	215,075,290	839,148,375	2,967,477.49	48,438.16	....
33. Mahwah Township	4.00	47.19	158,273	....	488,040,154	914,003,461	3,232,187.27	....	$ 1,979,314.86
34. Maywood Park Borough	3.94	51.87	1,101	....	193,751,369	396,015,101	1,400,426.83	20,965.13	....
35. Midland Park Borough	4.22	53.32	194	....	152,108,717	320,345,358	1,132,836.18	15,923.18	....
36. Montvale Borough	2.02	94.65	....	....	40,005,842	617,732,618	2,184,485.71	26,908.45	....
37. Moonachie Borough	1.24	95.11	42,393	....	25,991,303	324,004,940	1,145,777.54	15,812.13	....
38. New Milford Borough	4.39	53.34	....	....	246,841,600	526,438,963	1,861,644.28	27,613.50	....
39. North Arlington Borough	3.51	58.41	1,732	....	187,534,753	442,341,473	1,564,250.62	25,016.78	....
40. Northvale Borough	4.47	102.27	967	....	2,568,853	296,498,849	1,048,507.85	15,056.93	....

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1986 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
41. Norwood Borough	1.89	105.53	629	12,831,500	....	284,814,853	1,007,189.78	12,410.41	....
42. Oakland Borough	5.67	45.60	....	....	316,045,983	578,509,942	2,045,782.70	28,197.10	....
43. Old Tappan Borough	1.61	112.23	....	30,956,877	....	271,698,763	960,807.39	11,840.10	....
44. Oradell Borough	5.05	39.84	337	....	304,560,445	505,278,835	1,786,815.79	24,850.29	....
45. Palisades Park Borough	3.03	68.49	....	....	154,820,739	478,271,953	1,691,311.45	23,214.82	....
46. Paramus Borough	3.55	47.43	....	....	1,071,863,534	1,983,333,985	7,013,657.09	106,566.11	....
47. Park Ridge Borough	2.60	92.02	540	....	34,403,563	397,657,551	1,406,235.02	18,553.90	....
48. Ramsey Borough	4.40	52.62	7,058	....	371,351,436	777,628,251	2,749,924.08	34,873.09	....
49. Ridgefield Borough	1.68	51.50	1,818,516	....	297,695,387	587,050,653	2,075,985.19	33,177.63	....
50. Ridgefield Park Township	2.62	102.46	16,707	1,594,628	....	373,617,261	1,321,221.42	19,813.76	....
51. Ridgewood Township	4.31	59.30	7,033	....	581,234,069	1,422,572,693	5,030,638.88	66,404.56	....
52. River Edge Borough	4.24	53.86	1,966	....	209,116,335	454,519,549	1,607,315.90	23,457.23	....
53. Rivervale Township	2.05	118.49	....	83,248,300	....	466,260,956	1,648,837.00	21,227.19	....
54. Rochelle Park Township	2.74	58.64	....	....	120,808,482	304,345,296	1,076,255.21	18,688.07	....
55. Rockleigh Borough	1.02	80.96	....	....	23,963,243	107,014,056	378,433.43	6,870.87	....
56. Rutherford Borough	5.22	49.73	12,992	....	349,575,455	697,385,025	2,466,160.24	34,721.98	....
57. Saddle Brook Township	2.84	61.51	51,711	....	271,604,655	674,350,833	2,384,704.51	37,885.33	....
58. Saddle River Borough	1.15	82.49	....	....	82,278,545	468,887,386	1,658,124.84	16,108.70	....
59. South Hackensack Township	3.17	60.50	1,990	....	91,038,817	206,624,396	730,685.13	12,636.66	....
60. Teaneck Township	3.57	80.90	9,402	....	296,051,744	1,504,427,899	5,320,103.16	68,782.73	....
61. Tenafly Borough	2.60	84.87	....	....	147,639,446	944,321,054	3,339,399.27	40,678.47	....
62. Teterboro Borough	1.01	82.22	52,191	....	47,298,047	200,964,629	710,670.52	12,191.77	....
63. Upper Saddle River Borough	3.36	53.67	....	....	299,854,605	643,836,144	2,276,795.52	30,474.02	....
64. Waldwick Borough	4.96	47.12	29,140	....	222,078,878	417,432,183	1,476,163.98	20,856.95	....
65. Wallington Borough	3.82	52.31	583	....	142,073,258	292,345,343	1,033,819.82	16,843.67	....
66. Washington Township	4.17	53.21	....	....	206,436,951	440,530,500	1,557,846.48	20,070.05	....
67. Westwood Borough	3.83	55.07	....	....	210,085,549	458,929,474	1,622,910.71	22,743.65	....
68. Woodcliff Lakes Borough	2.34	86.87	5,800	....	61,071,894	453,641,473	1,604,210.76	17,882.48	....
69. Wood-Ridge Borough	2.23	82.44	17,167	....	84,114,231	390,299,049	1,380,213.17	21,258.96	....
70. Wyckoff Township	1.61	120.90	....	191,638,329	....	947,164,660	3,349,455.10	43,988.77	....
Totals	....	....	$2,585,964	$452,750,914	$14,963,406,689	$41,222,365,863	$145,774,509.32	$1,979,314.86	$1,979,314.86

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Allendale Borough	$ 199.28		$ 1,294,292.72			$ 3,382,735.35	NH $ 2,073,315.19		
2. Alpine Borough	17,710.05		997,497.97			1,363,805.00			
3. Bergenfield Borough	11,163.60		2,849,804.08			13,540,340.50			
4. Bogota Borough	8,586.32		820,184.66			3,745,569.00			
5. Carlstadt Borough	808.03		2,599,733.66			2,283,213.00	CE 1,896,533.64		
6. Cliffside Park Borough	1,819.84		2,904,407.32			6,283,714.00			
7. Closter Borough	1,436.15		1,524,617.17			3,607,444.00	N 2,431,761.64		
8. Cresskill Borough	5,039.21		1,507,234.37			5,468,944.75			
9. Demarest Borough	3,806.92		1,000,203.50			2,119,532.00	N 1,622,857.65		
10. Dumont Borough	16,026.23		1,904,818.67			9,128,941.00			
11. Elmwood Park Borough	21,645.00		2,401,723.50			6,331,296.00			
12. East Rutherford Borough	9,290.49		1,363,895.96			2,289,327.00	CE 935,004.36		
13. Edgewater Borough	21,962.08		1,266,692.74			1,642,027.00			
14. Emerson Borough	40.70		1,091,780.06			4,932,167.00			
15. Englewood City	29,946.91		3,481,280.36			13,254,311.00		$ 789,404.00	
16. Englewood Cliffs Borough	13,034.29		3,150,202.73			3,319,570.50			
17. Fair Lawn Borough	111,908.91		4,922,856.21			17,820,706.00			
18. Fairview Borough	2,116.26		1,085,292.84			3,386,724.00			
19. Fort Lee Borough	214,355.96		6,149,950.78			13,683,654.00			
20. Franklin Lakes Borough	7,938.04		3,155,235.60			4,695,896.70	R 4,455,012.48		
21. Garfield City	22,165.57		2,299,691.05			8,663,427.50		52,625.00	
22. Glen Rock Borough	18,676.63		1,989,012.41			8,217,269.00			
23. Hackensack City	77,393.29		4,585,878.36			16,665,853.00		1,383,842.25	
24. Harrington Park Borough	384.05		829,224.93			2,317,258.00	N 1,342,640.02		
25. Hasbrouck Heights Borough	38,459.37		1,753,995.40			5,886,161.00			
26. Haworth Borough	1,656.52		757,570.15			1,407,669.50	N 1,252,608.71		
27. Hillsdale Borough	584.60		1,562,049.07			4,279,388.75	P 2,649,073.69		
28. Hohokus Borough	4,226.91		1,046,996.31			2,514,810.50			
29. Leonia Borough	650.65		1,156,509.17			5,076,989.91			
30. Little Ferry Borough	1,093.13		1,246,123.90			3,565,096.00			
31. Lodi Borough	2,355.72		2,243,694.37			9,561,700.00			
32. Lyndhurst Township	34,407.14		2,884,632.19			7,550,314.00			
33. Mahwah Township		$ 6,092.14	• 3,238,279.41			10,760,637.00			
34. Maywood Park Borough	99.90		1,379,361.80			3,883,126.00			
35. Midland Park Borough	4,544.12		1,112,368.88			4,047,456.00			
36. Montvale Borough	24,353.43		2,133,223.83			3,582,767.63	P 3,455,210.97		
37. Moonachie Borough	171.60		1,129,793.81			1,538,547.00			
38. New Milford Borough	7,982.37		1,826,048.41			7,808,474.50			
39. North Arlington Borough	3,095.17		1,536,138.67			5,034,819.50			
40. Northvale Borough	17,478.95		1,015,971.97			1,999,927.00	N 1,750,483.17		

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
41. Norwood Borough	3,538.76	....	991,240.61	....	....	1,936,892.17	N 1,478,489.89	....	....
42. Oakland Borough	637.85	....	2,016,947.75	....	....	6,708,876.00	R 3,020,353.75	....	....
43. Old Tappan Borough	....	1,633.93	950,601.22	....	....	1,971,233.00	N 1,528,070.42	....	....
44. Oradell Borough	5,222.69	....	1,756,742.81	....	....	2,046,081.00	RD 3,846,972.68	....	....
45. Palisades Park Borough	2,964.01	....	1,665,132.62	....	....	5,262,035.39	....	....	....
46. Paramus Borough	21,364.43	....	6,885,726.55	....	....	17,755,555.50	....	....	....
47. Park Ridge Borough	34,396.85	....	1,353,284.47	....	....	5,513,844.00	....	....	....
48. Ramsey Borough	673.05	....	2,714,377.94	....	....	10,802,159.00	....	....	....
49. Ridgefield Borough	7,670.60	....	2,035,136.96	....	....	2,794,605.42	....	....	....
50. Ridgefield Park Township	31,259.05	....	1,270,148.61	....	....	5,711,410.50	....	....	....
51. Ridgewood Township	15,412.59	....	4,948,821.73	....	....	22,200,701.00	....	....	....
52. River Edge Borough	408.72	....	1,583,449.95	....	....	2,547,240.92	RD 3,125,970.32	....	....
53. Rivervale Township	....	6,056.65	1,633,666.46	....	....	4,586,797.00	P 2,385,869.76	....	....
54. Rochelle Park Township	306.34	....	1,057,260.80	....	....	2,361,058.00	....	....	....
55. Rockleigh Borough	....	....	371,562.56	....	....	97,766.10	....	....	....
56. Rutherford Borough	8,238.18	....	2,423,200.08	....	....	9,038,244.00	....	....	....
57. Saddle Brook Township	44,555.64	....	2,302,263.54	....	....	6,289,737.00	....	....	....
58. Saddle River Borough	1,232.50	....	1,640,783.64	....	....	1,757,914.00	....	....	....
59. South Hackensack Township	5,904.25	....	712,144.22	....	....	1,439,469.35	....	....	....
60. Teaneck Township	58,782.23	....	5,192,538.20	....	....	24,549,720.38	....	....	....
61. Tenafly Borough	19,643.31	....	3,279,077.49	....	....	11,270,107.00	....	....	....
62. Teterboro Borough	866.15	....	697,612.60	....	....	8,178.00	....	....	....
63. Upper Saddle River Borough	2,997.15	....	2,243,324.35	....	....	4,524,391.50	NH 3,689,526.81	....	....
64. Waldwick Borough	224.58	....	1,455,082.45	....	....	6,381,697.21	....	....	....
65. Wallington Borough	259.84	....	1,016,716.31	....	....	3,026,381.00	....	....	....
66. Washington Township	11,895.10	....	1,525,881.33	....	....	....	W 5,227,911.11	....	....
67. Westwood Borough	83.62	....	1,600,083.44	....	....	....	W 5,425,294.38	....	....
68. Woodcliff Lakes Borough	....	6,564.82	1,592,893.10	....	....	2,637,418.50	P 2,568,693.13	....	....
69. Wood-Ridge Borough	119,926.57	....	1,239,027.64	....	....	3,667,887.50	....	....	....
70. Wyckoff Township	....	2,694.91	3,308,161.24	....	....	7,326,893.50	R 4,566,676.27	....	....
Totals	$1,157,077.25	$23,042.45	$142,661,159.66	....	....	$410,855,905.53	$60,728,330.04	$2,225,871.25	....

• Excludes $1,979,314.86 (Mahwah Rebate Prepayment)

CE
Carlstadt-East Rutherford Regional High School District
Amount to be Apportioned .... $ 2,831,538.00

NH
Northern Highlands Regional High School District
Amount to be Apportioned .... $ 5,762,842.00

N
Northern Valley Regional High School District
Amount to be Apportioned $11,406,911.50

P
Pascack Valley Regional High School District
Amount to be Apportioned $11,058,847.55

R
Ramapo Indian Hills Regional High School District
Amount to be Apportioned $12,042,042.50

RD
River Dell Regional High School District
Amount to be Apportioned .... $ 6,972,943.00

W
Westwood Regional School District
Amount to be Apportioned $10,653,205.49

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allendale Borough	$ 1,871,750.73	$ 8,622,093.99	$ 46,236,100	$ 449,000.00	$ 1,641,980.86	$ 179,000.00	$ 2,269,980.86	$ 12,000.00	$ 18,250.00
2. Alpine Borough	513,507.80	2,874,810.77	464,014,500	273,000.00	537,256.08	120,000.00	930,258.08	3,000.00	4,000.00
3. Bergenfield Borough	6,135,104.00	22,525,248.58	33,372,700	275,000.00	2,438,926.00	175,000.00	2,888,926.00	137,000.00	94,500.00
4. Bogota Borough	2,022,944.00	6,588,697.66	11,137,500	160,000.00	1,029,497.00	70,000.00	1,259,497.00	58,250.00	26,300.00
5. Carlstadt Borough	2,679,620.77	9,459,101.07	17,194,000	482,000.00	1,972,632.45	97,000.00	2,551,632.45	67,000.00	21,750.00
6. Cliffside Park Borough	6,220,088.00	15,408,209.32	65,242,578	593,410.00	1,580,841.00	300,000.00	2,474,251.00	135,750.00	44,450.00
7. Closter Borough	2,436,488.20	10,000,311.01	25,286,700	335,000.00	2,103,240.90	165,000.00	2,603,240.90	37,000.00	34,850.00
8. Cresskill Borough	1,937,141.89	8,913,321.01	12,936,700	520,000.00	1,374,142.03	75,000.00	1,969,142.03	48,000.00	36,700.00
9. Demarest Borough	1,492,977.74	6,235,570.89	32,686,400	135,000.00	628,756.28	60,000.00	823,756.28	16,500.00	18,550.00
10. Dumont Borough	4,029,807.53	15,063,567.20	39,633,800	457,000.00	1,754,110.47	135,000.00	2,346,110.47	125,750.00	73,300.00
11. Elmwood Park Borough	3,330,567.33	12,063,588.83	24,018,000	250,000.00	5,076,414.31	200,000.00	5,526,414.31	222,000.00	61,650.00
12. East Rutherford Borough	803,629.86	5,391,857.18	526,632,400	800,000.00	4,600,246.00	74,500.00	5,474,746.00	71,250.00	20,150.00
13. Edgewater Borough	3,042,849.19	5,951,568.93	11,382,620	250,000.00	2,053,903.25	280,000.00	2,583,903.25	23,250.00	8,300.00
14. Emerson Borough	1,669,766.34	7,693,713.40	14,949,500	180,000.00	1,115,169.81	127,000.00	1,422,169.81	38,750.00	35,050.00
15. Englewood City	13,813,977.27	31,338,972.63	136,561,400	2,000,000.00	5,217,167.03	1,000,000.00	8,217,167.03	109,000.00	41,700.00
16. Englewood Cliffs Borough	2,375,355.36	8,845,128.59	68,936,300	360,000.00	2,071,927.35	130,000.00	2,561,927.35	12,750.00	17,900.00
17. Fair Lawn Borough	6,942,179.55	29,685,741.76	78,221,900	1,300,000.00	5,389,387.17	254,000.00	6,943,387.17	325,750.00	154,800.00
18. Fairview Borough	2,714,241.00	7,186,257.84	25,611,400	337,000.00	1,324,720.00	182,400.00	1,844,120.00	131,500.00	24,850.00
19. Fort Lee Borough	12,932,692.33	32,766,297.11	403,449,930	625,000.00	3,839,814.96	634,312.18	5,099,127.14	139,000.00	38,750.00
20. Franklin Lakes Borough	560,004.60	• 13,247,149.38	28,642,090	550,000.00	2,100,031.14	299,000.00	2,949,031.14	20,750.00	30,550.00
21. Garfield City	4,144,460.99	15,160,204.54	52,594,000	750,000.00	6,992,846.61	225,000.00	7,967,846.61	356,000.00	58,450.00
22. Glen Rock Borough	3,415,045.00	13,621,326.41	34,995,400	730,000.00	2,003,652.00	110,000.00	2,843,652.00	39,500.00	49,500.00
23. Hackensack City	14,000,591.75	36,636,165.36	135,663,800	2,800,000.00	6,660,107.94	450,000.00	9,910,107.94	202,000.00	46,600.00
24. Harrington Park Borough	1,321,283.16	5,810,406.11	9,522,600	330,000.00	613,459.81	21,000.00	964,459.81	9,250.00	17,250.00
25. Hasbrouck Heights Borough	3,323,528.00	10,963,684.40	18,559,900	250,000.00	1,524,981.00	95,000.00	1,869,981.00	92,000.00	51,300.00
26. Haworth Borough	1,063,173.86	4,481,022.22	9,227,100	161,530.00	742,026.71	70,000.00	973,556.71	7,500.00	13,700.00
27. Hillsdale Borough	2,756,763.37	11,247,274.88	22,486,400	295,000.00	1,579,749.65	112,000.00	1,986,749.65	57,250.00	46,550.00
28. Hohokus Borough	1,639,638.57	5,201,445.38	18,819,000	444,079.00	695,757.96	100,000.00	1,239,836.96	4,500.00	18,350.00
29. Leonia Borough	2,522,962.49	8,756,461.57	58,821,500	260,000.00	1,473,876.45	110,000.00	1,843,876.45	28,000.00	23,050.00
30. Little Ferry Borough	2,294,404.29	7,105,624.19	33,455,600	350,000.00	1,086,250.65	170,000.00	1,606,250.65	60,000.00	26,250.00
31. Lodi Borough	4,752,455.73	16,557,850.10	81,048,200	900,000.00	3,163,971.50	445,000.00	4,508,971.50	262,250.00	64,150.00
32. Lyndhurst Township	4,554,950.86	14,989,897.05	69,498,400	900,000.00	3,149,875.91	200,000.00	4,249,875.91	194,250.00	75,450.00
33. Mahwah Township	3,014,548.89	17,013,465.30	67,201,350	1,553,388.08	3,681,611.92	250,000.00	5,485,000.00	46,500.00	38,450.00
34. Maywood Park Borough	2,705,487.68	7,967,975.48	19,876,021	130,000.00	1,562,758.36	50,000.00	1,742,758.36	66,750.00	41,550.00
35. Midland Park Borough	1,923,775.00	7,083,599.88	18,251,200	450,000.00	910,005.00	115,000.00	1,475,005.00	50,000.00	28,400.00
36. Montvale Borough	2,477,623.77	11,648,826.20	55,312,500	150,000.00	1,554,761.48	170,000.00	1,874,761.48	13,000.00	25,600.00
37. Moonachie Borough	998,801.55	3,667,142.36	96,191,200	300,000.00	825,011.23	34,000.00	1,159,011.23	24,250.00	7,750.00
38. New Milford Borough	2,611,847.45	12,246,370.36	26,053,500	505,000.00	1,912,612.50	160,000.00	2,577,612.50	102,500.00	69,050.00
39. North Arlington Borough	2,367,010.31	8,937,968.48	36,971,400	850,000.00	2,679,345.03	180,000.00	3,709,345.03	155,750.00	50,250.00
40. Northvale Borough	1,585,527.85	6,351,909.99	11,205,300	134,000.00	941,435.64	58,000.00	1,133,435.64	35,500.00	18,650.00

Abstract of Ratables and Exemptions in the County of Bergen, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
41. Norwood Borough	1,211,571.33	5,618,194.00	58,563,300	500,000.00	758,156.32	75,000.00	1,333,156.32	25,500.00	16,400.00
42. Oakland Borough	3,119,387.85	14,865,565.35	29,144,900	414,573.00	2,069,402.42	250,000.00	2,733,975.42	35,000.00	52,100.00
43. Old Tappan Borough	418,615.38	4,868,520.02	20,765,500	430,000.00	1,431,093.94	80,000.00	1,941,093.94	8,750.00	14,750.00
44. Oradell Borough	2,480,316.00	10,130,112.49	19,700,300	350,000.00	1,710,861.00	58,000.00	2,118,861.00	29,500.00	36,550.00
45. Palisades Park Borough	2,846,589.00	9,773,757.01	35,982,900	506,000.00	1,517,796.00	200,000.00	2,223,796.00	81,500.00	26,000.00
46. Paramus Borough	7,656,508.85	32,297,790.90	239,099,200	1,600,000.00	6,103,851.00	400,000.00	8,103,851.00	137,500.00	131,500.00
47. Park Ridge Borough	2,545,341.12	9,412,469.59	32,083,400	65,000.00	1,709,836.88	155,000.00	1,929,836.88	30,250.00	31,000.00
48. Ramsey Borough	4,355,277.97	17,871,814.91	43,377,100	980,000.00	2,523,413.36	457,000.00	3,960,413.36	32,500.00	41,750.00
49. Ridgefield Borough	....	4,829,742.38	27,239,000	405,308.00	8,303,171.91	72,000.00	8,780,479.91	78,500.00	30,300.00
50. Ridgefield Park Township	2,843,513.00	9,825,072.11	57,304,060	850,000.00	1,778,114.00	200,000.00	2,828,114.00	73,000.00	39,000.00
51. Ridgewood Township	9,110,547.38	36,260,070.11	153,581,100	678,000.00	4,498,286.00	550,000.00	5,726,286.00	60,500.00	79,950.00
52. River Edge Borough	3,140,020.00	10,396,681.19	23,433,525	472,176.00	1,625,357.08	100,000.00	2,197,533.08	65,550.00	51,450.00
53. Rivervale Township	2,624,383.23	11,230,716.45	16,052,900	345,000.00	1,116,416.61	145,000.00	1,606,416.61	31,250.00	37,800.00
54. Rochelle Park Township	1,602,200.00	5,020,518.80	7,729,300	350,000.00	687,118.03	21,000.00	1,058,118.03	70,000.00	28,850.00
55. Rockleigh Borough	372,189.58	841,518.24	17,311,800	60,000.00	125,497.78	2,000.00	187,497.78	1,750.00	750.00
56. Rutherford Borough	6,663,221.00	18,124,665.08	62,976,560	354,837.00	2,196,067.00	190,000.00	2,740,904.00	126,500.00	61,500.00
57. Saddle Brook Township	2,810,807.38	11,402,807.92	39,489,000	330,000.00	2,389,499.73	139,000.00	2,858,499.73	138,000.00	69,900.00
58. Saddle River Borough	1,037,995.75	4,436,693.39	11,751,500	450,000.00	958,725.68	78,000.00	1,486,725.68	4,000.00	8,900.00
59. South Hackensack Township	1,508,186.50	3,659,800.07	6,400,100	75,000.00	1,045,444.56	20,000.00	1,140,444.56	31,500.00	6,950.00
60. Teaneck Township	13,341,584.00	43,083,842.58	166,111,900	2,000,000.00	4,870,703.08	950,000.00	7,820,703.08	180,250.00	128,700.00
61. Tenafly Borough	6,128,294.34	20,677,478.83	90,151,700	830,000.00	1,603,691.08	150,000.00	2,583,691.08	39,750.00	48,450.00
62. Teterboro Borough	835,646.78	1,541,437.38	90,804,038	302,200.00	479,152.76	....	781,352.76	....	....
63. Upper Saddle River Borough	1,090,172.55	11,547,415.21	15,361,100	550,000.00	1,544,954.84	305,000.00	2,399,954.84	12,000.00	25,700.00
64. Waldwick Borough	1,838,367.71	9,675,147.37	24,133,000	500,000.00	2,840,870.70	97,000.00	3,437,870.70	59,000.00	50,050.00
65. Wallington Borough	1,689,771.78	5,732,869.09	15,384,300	128,200.00	946,720.82	116,000.00	1,190,920.82	132,000.00	27,550.00
66. Washington Township	2,984,655.89	9,738,448.33	30,082,000	70,000.00	1,150,435.24	220,000.00	1,440,435.24	32,500.00	44,550.00
67. Westwood Borough	2,496,426.49	9,521,804.31	47,680,800	562,000.00	1,562,357.56	150,000.00	2,274,357.56	40,750.00	36,650.00
68. Woodcliff Lakes Borough	2,358,720.00	9,157,724.73	21,289,700	470,000.00	811,369.63	125,803.17	1,407,172.80	10,500.00	19,300.00
69. Wood-Ridge Borough	1,899,774.36	6,806,689.50	16,002,200	415,000.00	1,208,785.80	60,000.00	1,683,785.80	87,750.00	33,550.00
70. Wyckoff Township	3,065,573.11	18,267,304.12	106,462,800	800,000.00	1,850,290.36	335,000.00	2,985,290.36	51,750.00	67,800.00
Totals	$235,074,232.39	$851,926,498.87	$4,467,352,052	$38,417,701.08	$153,021,704.61	$13,383,015.35	$204,822,421.04	$5,248,300.00	$2,824,350.00

◆ Mahwah Rebate

Net County Taxes Apportioned (12A III)	$144,640,474.52
‡Adjustments (Net Total 12A IIb) (+)	$ 1,134,034.80
Total County Taxes Apportioned	$145,774,509.32
Total Amount of Miscellaneous Revenues (including Surplus Revenues Apportioned) for the support of the County Budget	$ 83,510,503.00
Rate per $100 to be applied to Col. II for Apportionment of County Taxes	.3536296529

‡Net Overpayments are Added to the Net Taxes Apportioned and Net Underpayments are Deducted.

Special Garbage District

	Net Valuation	Total Tax Levy	Tax Rate
Franklin Lakes Borough	562,237,377	$381,000.00	.068

*Includes Franklin Lakes Garbage District ($381,000.00)

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bass River Township	$ 14,234,900	$ 27,589,700	$ 41,824,600	....	$ 41,824,600	$ 1,027,655	$ 42,852,255
2. Beverly City	8,814,575	30,009,540	38,824,115	$ 337,000	38,487,115	238,815	38,725,930
3. Bordentown City	10,951,450	48,396,750	59,348,200	....	59,348,200	461,788	59,809,988
4. Bordentown Township	63,944,650	145,941,650	209,886,300	1,233,300	208,653,000	4,452,612	213,105,612
5. Burlington City	30,849,300	119,176,445	150,025,745	....	150,025,745	3,644,977	153,670,722
6. Burlington Township	103,116,828	257,607,978	360,724,806	....	360,724,806	3,122,903	363,847,709
7. Chesterfield Township	14,226,700	51,869,500	66,096,200	18,500	66,077,700	1,372,393	67,450,093
8. Cinnaminson Township	94,807,050	299,753,184	394,560,234	10,000	394,550,234	4,209,183	398,759,417
9. Delanco Township	17,805,700	50,575,500	68,381,200	....	68,381,200	403,678	68,784,878
10. Delran Township	62,551,500	201,017,050	263,568,550	108,900	263,459,650	2,238,436	265,698,086
11. Eastampton Township*	22,408,500	58,895,400	81,303,900	....	81,303,900	854,899	82,158,799
12. Edgewater Park Twsp.	39,019,700	129,112,964	168,132,664	224,700	167,907,964	1,106,218	169,014,182
13. Evesham Township	183,953,050	453,298,950	637,252,000	....	637,252,000	12,867,994	650,119,994
14. Fieldsboro Borough	2,361,100	8,749,000	11,110,100	....	11,110,100	58,760	11,168,860
15. Florence Township	61,646,950	180,305,020	241,951,970	1,279,010	240,672,960	2,529,646	243,202,606
16. Hainesport Township	25,327,500	57,450,700	82,778,200	258,800	82,519,400	1,244,018	83,763,418
17. Lumberton Township†	30,652,700	97,908,800	128,561,500	191,800	128,369,700	1,117,922	129,487,622
18. Mansfield Township	20,753,730	53,001,100	73,754,830	....	73,754,830	2,184,897	75,939,727
19. Maple Shade Township	86,287,500	263,640,346	349,927,846	....	349,927,846	1,916,387	351,844,233
20. Medford Township	102,593,600	278,458,750	381,052,350	....	381,052,350	4,234,305	385,286,655
21. Medford Lakes Borough	38,275,550	90,905,700	129,181,250	....	129,181,250	794,094	129,975,344
22. Moorestown Township	211,193,300	476,763,800	687,957,100	2,142,700	685,814,400	16,183,096	701,997,496
23. Mount Holly Township	24,473,810	86,308,654	110,782,464	....	110,782,464	4,230,523	115,012,987
24. Mount Laurel Township	121,985,450	397,627,305	519,612,755	....	519,612,755	4,734,057	524,346,812
25. New Hanover Township†	4,249,550	12,545,850	16,795,400	....	16,795,400	3,031,194	19,826,594

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1986 (Continued)

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
26. North Hanover Township	13,957,490	37,701,130	51,658,620	....	51,658,620	771,626	52,430,246
27. Palmyra Borough	34,618,550	120,675,500	155,294,050	....	155,294,050	954,044	156,248,094
28. Pemberton Borough	3,690,300	15,425,050	19,115,350	....	19,115,350	722,835	19,838,185
29. Pemberton Township	74,072,595	205,893,200	279,965,795	31,900	279,933,895	5,098,643	285,032,538
30. Riverside Township	24,266,700	87,796,000	112,062,700	....	112,062,700	2,562,814	114,625,514
31. Riverton Borough	9,702,200	35,605,400	45,307,600	....	45,307,600	270,659	45,578,259
32. Shamong Township†	37,489,850	82,615,750	120,105,600	....	120,105,600	2,613,552	122,719,152
33. Southampton Township†	65,628,950	198,507,990	264,136,940	....	264,136,940	5,604,952	269,741,892
34. Springfield Township	16,911,960	39,541,100	56,453,060	....	56,453,060	1,902,924	58,355,984
35. Tabernacle Township	49,158,650	103,792,400	152,951,050	....	152,951,050	1,325,681	154,276,731
36. Washington Township	7,853,350	13,039,300	20,892,650	....	20,892,650	940,511	21,833,161
37. Westampton Township†	33,432,000	96,976,650	130,408,650	....	130,408,650	1,757,972	132,166,622
38. Willingboro Township†	67,434,215	571,770,880	639,205,095	44,620	639,160,475	5,747,445	644,907,920
39. Woodland Township†	13,031,719	16,921,000	29,952,719	....	29,952,719	1,022,987	30,975,706
40. Wrightstown Borough†	3,484,250	12,550,700	16,034,950	....	16,034,950	2,875,262	18,910,212
Totals	$1,851,217,422	$5,515,721,686	$7,366,939,108	$5,881,230	$7,361,057,878	$112,432,357	$7,473,490,235

* = Re-Valued District
+ = Re-Assessed District

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Bass River Township	$ 2.782	89.96	....	....	$ 5,582,545	$ 48,434,800	$ 290,290.56	....	....
2. Beverly City	3.416	86.20	....	....	7,031,868	45,757,798	274,246.14	....	....
3. Bordentown City	3.978	70.04	$ 3,774	....	28,476,198	88,289,960	529,159.65	....	....
4. Bordentown Township	2.836	98.30	1,992	....	8,095,982	221,203,586	1,325,768.10	....	....
5. Burlington City	2.346	62.88	34,403	....	97,845,533	251,550,658	1,507,651.13	....	....
6. Burlington Township	2.283	101.01	7,111	....	10,043,373	373,898,193	2,240,932.46	....	....
7. Chesterfield Township	2.481	90.41	....	....	8,544,806	75,994,899	455,470.07	....	....
8. Cinnaminson Township	2.835	88.55	....	....	62,812,923	461,572,340	2,766,461.21	....	....
9. Delanco Township	3.459	74.19	7,236	....	29,778,207	98,570,321	590,774.27	....	....
10. Delran Township	2.964	83.91	....	....	58,063,567	323,761,653	1,940,442.64	....	....
11. Eastampton Township	2.428	115.47	....	$ 10,277,412	....	71,881,387	430,816.03	....	....
12. Edgewater Park Township	2.638	100.78	....	....	2,611,165	171,625,347	1,028,624.42	....	....
13. Evesham Township	2.660	78.32	....	....	181,006,816	831,126,810	4,981,299.94	....	....
14. Fieldsboro Borough	2.741	106.24	....	....	2,187,300	13,356,160	80,049.20	....	....
15. Florence Township	2.335	116.27	3,447	18,626,926	....	224,579,127	1,345,999.16	....	....
16. Hainesport Township	3.102	91.51	185	....	9,633,302	93,396,905	559,767.77	....	....
17. Lumberton Township	2.319	114.48	....	12,407,664	....	117,079,958	701,710.47	....	....
18. Mansfield Township	2.287	84.34	....	....	15,348,932	91,288,659	547,132.14	....	....
19. Maple Shade Township	2.919	89.02	2,656	....	47,582,099	399,428,988	2,393,949.48	....	....
20. Medford Township	4.078	55.01	....	....	315,470,211	700,756,866	4,199,936.87	....	....
21. Medford Lakes Borough	2.655	95.49	....	....	6,368,149	136,343,493	817,165.11	....	....
22. Moorestown Township	2.625	91.36	1,790	....	83,745,585	785,744,871	4,709,306.49	....	....
23. Mount Holly Township	4.716	61.14	12,152	....	75,914,390	190,939,529	1.144,382.61	....	....
24. Mount Laurel Township	3.493	60.81	....	....	341,813,404	866,160,216	5,191,270.19	....	....
25. New Hanover Township	2.220	102.78	....	290,591	....	19,536,003	117,087.66	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
26. North Hanover Township	1.981	73.79	....	....	19,751,397	72,181,643	432,615.59	....	....
27. Palmyra Borough	2.535	100.23	102	....	1,668,970	157,917,166	946,465.40	....	....
28. Pemberton Borough	2,794	100.12	....	....	322,710	20,160,895	120,832.90	....	....
29. Pemberton Township	3.301	71.76	....	....	112,231,634	397,264,172	2,380,974.81	....	....
30. Riverside Township	3.086	75.69	....	....	43,445,278	158,070,792	947,386.15	....	....
31. Riverton Borough	4.069	61.22	....	....	29,298,240	74,876,499	448,767.02	....	....
32. Shamong Township	2.576	98.18	....	....	2,768,567	125,487,719	752,101.80	....	....
33. Southampton Township	1.820	103.73	....	7,223,783	....	262,518,109	1,573,383.78	....	....
34. Springfield Township	2.956	72.84	....	....	22,923,897	81,279,881	487,145.24	....	....
35. Tabernacle Township	2.430	91.56	....	....	14,747,936	169,024,667	1,013,037.43	....	....
36. Washington Township	3.116	85.55	....	....	4,649,158	26,482,319	158,719.91	....	....
37. Westampton Township	2.687	99.14	....	....	2,827,329	134,993,951	809,076.73	....	....
38. Willingboro Township	3.077	102.32	....	9,720,494	....	635,187,426	3,806,951.06	....	....
39. Woodland Township	2.416	97.36	....	....	1,108,010	32,083,716	192,291.49	....	....
40. Wrightstown Borough	2.301	115.03	....	1,385,239	....	17,524,973	105,034.61	....	....
Totals	....	....	$74,848	$59,932,109	$1,653,699,481	$9,067,332,455	$54,344,477.69	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bass River Township	$ 11,663.21	....	$ 278,627.35	$ 16,215.77	....	$ 394,212.00	$ 468,515.19	....	....
2. Beverly City	175.30	....	274,070.84	15,319.52	....	754,097.50	....	$ 24,000.00	....
3. Bordentown City	102.52	....	529,057.13	29,559.12	....	....	1,328,913.45	....	....
4. Bordentown Township	19,569.05	....	1,306,199.05	74,058.05	....	....	3,512,369.30	....	....
5. Burlington City	385.18	....	1,507,265.95	84,218.13	....	1,950,054.00	....	62,946.00	....
6. Burlington Township	38,963.65	....	2,201,968.81	125,179.58	....	5,210,991.51	....	....	....
7. Chesterfield Township	655.26	....	454,814.81	25,442.78	....	569,203.75	557,133.94	....	....
8. Cinnaminson Township	3,733.28	....	2,762,727.93	154,535.87	....	7,749,583.05	....	....	....
9. Delanco Township	....	$ 61.04	590,835.31	33,000.94	....	1,362,777.00	....	....	....
10. Delran Township	1,801.36	....	1,938,641.28	108,394.07	....	4,653,153.00	....	....	....
11. Eastampton Township	640.03	....	430,176.00	24,065.59	....	801,140.00	484,386.02	....	....
12. Edgewater Park Township	7,784.31	....	1,020,840.11	57,459.46	....	2,310,137.25	....	....	....
13. Evesham Township	4,080.38	....	4,977,219.56	278,257.85	....	6,187,255.50	4,076,491.81	....	....
14. Fieldsboro Borough	21.66	....	80,027.54	4,471.59	....	188,641.88	....	....	....
15. Florence Township	14,505.59	....	1,331,493.57	75,188.17	....	2,928,249.87	....	....	....
16. Hainesport Township	490.73	....	559,277.04	31,268.90	....	1,012,948.00	566,331.77	....	....
17. Lumberton Township	3,114.01	....	698,596.46	39,197.89	....	942,214.00	804,117.91	....	....
18. Mansfield Township	6,953.93	....	540,178.21	30,563.07	....	569,140.00	596,466.48	....	....
19. Maple Shade Township	2,250.85	....	2,391,698.63	133,727.19	....	5,454,650.25	....	....	....
20. Medford Township	4,797.90	....	4,195,138.97	234,610.53	....	5,795,496.00	3,665,599.59	....	....
21. Medford Lakes Borough	....	....	817,165.11	45,647.24	....	1,119,255.00	827,081.28	....	....
22. Moorestown Township	30,553.72	....	4,678,752.77	....	....	10,663,475.00	....	....	....
23. Mount Holly Township	3,854.98	....	1,140,527.63	63,925.77	....	1,761,268.00	1,281,289.17	....	....
24. Mount Laurel Township	11,746.69	....	5,179,523.50	....	....	7,763,293.00	3,760,050.35	....	....
25. New Hanover Township	45.82	....	117,041.84	6,540.57	....	....	291,904.79	....	....

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. North Hanover Township	419.75	....	432,195.84	24,166.12	....	278,877.00	303,349.01	....	....
27. Palmyra Borough	11,054.99	....	935,410.41	52,870.02	....	2,094,179.00	....	....	....
28. Pemberton Borough	333.32	....	120,499.58	6,749.78	....	299,893.00	....	....	....
29. Pemberton Township	1,109.06	....	2,379,865.75	133,002.42	....	4,524,842.00	....	....	....
30. Riverside Township	....	1,609.70	948,995.85	52,921.45	....	2,185,300.08	....	....	....
31. Riverton Borough	213.19	....	448,553.83	25,068.34	....	990,623.00	....	....	....
32. Shamong Township	3,285.91	....	748,815.89	42,012.77	....	1,777,462.50	592,328.52	....	....
33. Southampton Township	1,099.83	....	1,572,283.95	87,889.99	....	2,053,449.50	1,194,455.00	....	....
34. Springfield Township	992.84	....	486,152.40	27,212.17	....	431,959.00	608,267.57	....	....
35. Tabernacle Township	1,216.35	....	1,011,821.08	56,588.77	....	1,625,934.00	807,824.45	....	....
36. Washington Township	154.15	....	158,565.76	8,866.17	....	512,692.00	....	....	....
37. Westampton Township	1,802.23	....	807,274.50	45,195.42	....	1,292,756.00	743,367.54	....	....
38. Willingboro Township	3,290.45	....	3,803,660.61	....	....	10,096,855.00	....	....	....
39. Woodland Township	680.95	....	191,610.54	10,741.50	....	446,734.00	....	....	....
40. Wrightstown Borough	....	....	105,034.61	5,867.43	....	....	261,856.21	....	....
Totals	$193,542.43	$1,670.74	$54,152,606.00	$2,270,000.00	....	$98,752,791.64	$26,732,099.35	$86,946.00	....

REGIONAL SCHOOL DISTRICTS

B—Bordentown Regional High School	$ 4,841,282.75
L—Lenape Regional High School	$14,923,831.00
N—Northern Burlington County Regional High School	$ 2,065,217.00
NHW—New Hanover-Wrightstown School District	$ 553,761.00
P—Pinelands Regional High School	$ 468,515.19
RV—Rancocas Valley Regional High School	$ 3,879,492.41

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bass River Township	$ 34,300.00	$ 1,191,870.31	$ 11,718,000	$ 146,800.00	$ 185,100.00	$ 110,000.00	$ 441,900.00	$ 17,000.00	$ 5,650.00
2. Beverly City	255,202.00	1,322,689.86	5,171,600	188,509.47	371,623.00	85,000.00	645,132.47	28,000.00	8,950.00
3. Bordentown City	491,500.00	2,379,029.70	11,828,600	282,400.00	642,600.00	75,000.00	1,000,000.00	33,375.00	11,450.00
4. Bordentown Township	1,151,000.00	6,043,626.40	43,501,400	197,679.05	1,507,320.95	133,000.00	1,838,000.00	45,000.00	31,950.00
5. Burlington City	....	3,604,484.08	45,256,525	2,436,285.00	8,232,215.00	150,000.00	10,818,500.00	127,225.00	34,150.00
6. Burlington Township	767,000.00	8,305,139.90	43,379,100	1,455,000.00	4,818,966.00	410,000.00	6,683,966.00	43,750.00	41,350.00
7. Chesterfield Township	66,572.94	1,673,168.22	124,254,500	292,700.00	477,299.83	50,000.00	819,999.83	13,500.00	8,900.00
8. Cinnaminson Township	637,545.20	11,304,392.05	28,989,000	784,000.00	2,429,774.18	170,000.00	3,383,774.18	66,350.00	72,100.00
9. Delanco Township	392,000.00	2,378,613.25	3,230,300	255,450.52	641,561.48	70,000.00	967,012.00	33,377.00	17,500.00
10. Delran Township	1,173,100.00	7,873,288.35	12,042,800	475,000.00	1,351,800.00	80,000.00	1,906,800.00	63,750.00	50,650.00
11. Eastampton Township	254,690.00	1,994,457.61	8,056,900	214,336.96	577,452.77	80,000.00	871,789.73	10,250.00	10,750.00
12. Edgewater Park Township	1,069,000.00	4,457,436.82	9,052,100	240,000.00	750,618.00	124,000.00	1,114,618.00	30,500.00	29,250.00
13. Evesham Township	1,771,276.00	17,290,500.72	54,097,400	1,766,281.00	3,559,152.89	328,523.11	5,653,957.00	66,000.00	72,550.00
14. Fieldsboro Borough	32,982.00	306,123.01	618,500	38,000.00	149,979.00	35,000.00	222,979.00	5,000.00	1,900.00
15. Florence Township	1,342,000.36	5,676,931.97	24,362,150	492,799.05	1,505,918.65	225,000.00	2,223,717.70	125,500.00	40,400.00
16. Hainesport Township	428,300.00	2,598,125.71	4,536,800	200,000.00	486,314.00	194,000.00	880,314.00	34,250.00	13,950.00
17. Lumberton Township	517,558.00	3,001,684.26	10,693,900	600,000.00	1,202,034.00	100,000.00	1,902,034.00	20,250.00	16,400.00
18. Mansfield Township	....	1,736,347.76	9,739,000	372,476.00	745,224.00	45,000.00	1,162,700.00	18,750.00	10,350.00
19. Maple Shade Township	2,290,000.00	10,270,076.07	23,702,800	500,000.00	1,805,183.42	200,000.00	2,505,183.42	193,500.00	69,200.00
20. Medford Township	1,819,921.72	15,710,766.81	46,963,700	1,400,000.00	2,496,210.38	420,000.00	4,316,210.38	35,950.00	51,850.00
21. Medford Lakes Borough	641,170.32	3,450,318.95	5,009,800	330,000.00	569,448.93	65,000.00	964,448.93	15,500.00	17,200.00
22. Moorestown Township	3,078,236.00	18,420,463.77	62,146,900	1,044,515.00	3,135,687.00	510,000.00	4,690,202.00	75,250.00	56,700.00
23. Mount Holly Township	1,176,851.00	5,423,861.57	43,213,800	392,846.00	1,818,428.62	200,000.00	2,411,274.62	64,250.00	38,450.00
24. Mount Laurel Township	1,609,000.00	18,311,866.85	20,785,440	1,913,000.00	3,122,000.00	618,000.00	5,653,000.00	49,200.00	69,000.00
25. New Hanover Township	24,491.67	439,978.87	708,624,250	475,100.01	639,454.30	20,000.00	1,134,554.31	2,500.00	2,500.00

Abstract of Ratables and Exemptions in the County of Burlington, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. North Hanover Township	....	1,038,587.97	33,536,000	500,000.00	980,670.19	25,000.00	1,505,670.19	7,750.00	9,250.00
27. Palmyra Borough	877,309.95	3,959,769.38	21,448,850	224,000.00	819,401.59	140,000.00	1,183,401.59	69,000.00	28,200.00
28. Pemberton Borough	127,000.00	554,142.36	4,061,050	87,000.00	133,600.00	52,000.00	272,600.00	5,250.00	2,700.00
29. Pemberton Township	2,369,416.32	9,407,126.49	100,625,721	1,021,676.77	3,069,634.90	717,950.00	4,809,261.67	86,250.00	111,900.00
30. Riverside Township	349,600.00	3,536,817.38	13,940,000	700,000.00	905,000.00	125,000.00	1,730,000.00	119,250.00	29,100.00
31. Riverton Borough	389,954.76	1,854,199.93	8,590,950	90,000.00	523,933.99	30,000.00	643,933.99	16,675.00	12,050.00
32. Shamong Township	....	3,160,619.68	24,970,250	297,556.26	525,765.49	180,000.00	1,003,321.75	10,250.00	9,800.00
33. Southampton Township	....	4,908,078.44	6,176,000	1,000,000.00	918,266.14	150,000.00	2,068,266.14	135,550.00	49,250.00
34. Springfield Township	171,112.83	1,724,703.97	4,060,300	275,000.00	368,316.00	95,000.00	738,316.00	14,000.00	9,750.00
35. Tabernacle Township	246,091.38	3,748,259.68	16,874,750	425,000.00	614,270.38	200,000.00	1,239,270.38	17,000.00	17,900.00
36. Washington Township	....	680,123.93	16,917,500	130,450.00	89,000.00	47,000.00	266,450.00	9,500.00	3,150.00
37. Westampton Township	662,381.70	3,550,975.16	34,528,650	400,000.00	781,015.32	85,000.00	1,266,015.32	9,750.00	21,400.00
38. Willingboro Township	5,940,300.00	19,840,815.61	67,566,750	500,000.00	3,958,300.00	390,000.00	4,848,300.00	57,500.00	145,000.00
39. Woodland Township	99,062.59	748,148.63	24,819,921	104,428.17	393,650.89	70,000.00	568,079.06	7,500.00	4,550.00
40. Wrightstown Borough	62,206.32	434,964.57	5,183,245	60,000.00	198,937.46	20,000.00	278,937.46	1,250.00	1,450.00
Totals	$32,318,133.06	$214,312,576.05	$1,744,275,202	$22,308,289.26	$57,501,128.75	$6,824,473.11	$86,633,891.12	$1,784,452.00	$1,240,550.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$18,051,831.09
Rate per $100 to be applied to Col. II for apportionment of County Taxes	0.5993429
Rate per $100 to be applied to Col. II for apportionment of Library Taxes	0.0334795

(County Percentage level of Taxable Value of Real Property in Effect—100%).

Net County Taxes apportioned (12 A III)	$54,152,606.00
*Adjustments (Net Total—12 A II)	$ 191,871.69
Total County Taxes apportioned (including adjustments—Total 12 A I)	$54,344,477.69

*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 136, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Audubon Borough	$ 62,388,300	$ 161,450,900	$ 223,839,200	$ 184,400	$ 223,654,800	$ 935,066	$ 224,589,866
2. Audubon Park	499,000	3,299,600	3,798,600	....	3,798,600	65,543	3,864,143
3. Barrington Borough	36,830,100	129,111,026	165,941,126	2,667,126	163,274,000	974,215	164,248,215
4. Bellmawr Borough	42,066,600	126,820,550	168,887,150	....	168,887,150	1,116,936	170,004,086
5. Berlin Borough	23,011,320	71,316,385	94,327,705	365,079	93,962,626	3,599,982	97,562,608
6. Berlin Township	17,487,650	46,343,500	63,831,150	389,950	63,441,200	649,922	64,091,122
7. Brooklawn Borough	6,260,700	20,456,200	26,716,900	59,000	26,657,900	473,301	27,131,201
8. Camden City	34,836,153	188,760,573	233,596,726	536,055	223,060,671	22,603,991	245,664,662
9. Cherry Hill Township	327,925,865	967,402,035	1,295,327,900	1,029,475	1,294,298,425	11,666,809	1,305,965,234
10. Chesilhurst Borough	4,666,400	10,735,049	15,401,449	22,225	15,379,224	243,918	15,623,142
11. Clementon Borough	14,477,490	44,786,190	59,263,680	549,620	58,714,060	831,749	59,545,809
12. Collingswood Borough	53,518,450	205,346,950	258,865,400	72,300	258,793,100	5,468,352	264,261,452
13. Gibbsboro	9,406,500	26,518,700	35,925,200	....	35,925,200	671,975	36,597,175
14. Gloucester City	32,333,200	91,375,200	123,708,400	122,500	123,585,900	3,942,218	127,528,118
15. Gloucester Township	126,762,143	405,007,067	531,769,210	16,300	531,752,910	6,618,632	538,371,542
16. Haddon Township	53,479,100	175,498,400	228,977,500	2,588,500	226,389,000	1,166,629	227,555,629
17. Haddonfield Borough	123,691,000	313,071,000	436,762,000	....	436,762,000	11,628,717	448,390,717
18. Haddon Heights Borough	46,585,800	178,607,000	225,192,800	416,900	224,775,900	1,413,100	226,189,000
19. Hi-Nella Borough	2,995,900	11,566,300	14,562,200	59,100	14,503,100	103,692	14,606,792
20. Laurel Springs Borough	9,037,400	35,335,200	44,372,600	358,250	44,014,350	10,202,014	54,216,364
21. Lawnside Borough	7,248,300	32,780,808	40,029,108	135,950	39,893,158	252,671	40,145,829
22. Lindenwold Borough	65,625,800	209,653,900	275,279,700	690,200	274,589,500	2,912,100	277,501,600
23. Magnolia Borough	13,794,743	38,734,507	52,529,250	....	52,529,250	284,197	52,813,447
24. Merchantville Borough	21,980,850	68,198,250	90,179,100	167,900	90,011,200	12,336,213	102,347,413
25. Mt. Ephraim Borough	26,905,200	77,627,600	104,532,800	392,300	104,140,500	892,658	105,033,158
26. Oaklyn Borough	10,040,800	37,660,400	47,701,200	....	47,701,200	177,071	47,878,271
27. Pennsauken Township	130,352,500	416,727,900	547,080,400	....	547,080,400	4,562,235	551,642,635
28. Pine Hill Borough	24,199,450	66,874,950	91,074,400	....	91,074,400	966,863	92,041,263
29. Pine Valley	1,727,500	4,491,200	6,218,700	....	6,218,700	31,609	6,250,309
30. Runnemede Borough	22,511,900	72,787,800	95,299,700	....	95,299,700	1,333,153	96,632,853
31. Somerdale Borough	24,135,100	86,754,100	110,889,200	856,900	110,032,300	853,897	110,886,197
32. Stratford Borough	28,375,400	72,854,100	101,229,500	....	101,229,500	1,238,830	102,468,330
33. Tavistock Borough	958,500	1,821,800	2,780,300	....	2,780,300	6,771	2,787,071
34. Voorhees Township	89,770,970	299,101,993	388,872,963	87,100	388,785,863	3,150,861	391,936,724
35. Waterford Township	41,039,275	101,072,500	142,111,775	563,800	141,547,975	2,001,549	143,549,524
36. Winslow Township	85,366,650	210,635,700	296,002,350	440,100	295,562,250	9,247,912	304,810,162
37. Woodlynne Borough	6,108,200	28,814,450	34,922,650	10,000	34,912,650	117,994	35,030,644
Totals	$1,628,400,209	$5,039,399,783	$6,667,799,992	$12,781,030	$6,655,018,962	$124,743,345	$6,779,762,307

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1986 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II (a) Add Underpayment
1. Audubon Borough	$ 2.953	112.52	....	$ 20,225,273	....	$ 204,364,593	$ 2,209,152.05	....	....
2. Audubon Park	5.651	100.98	....	....	$ 95,483	3,959,626	42,802.99	....	....
3. Barrington Borough	3.265	110.01	$ 4,115	7,640,704	....	156,611,626	1,692,949.30	....	....
4. Bellmawr Borough	4.869	65.99	29,882	....	90,122,058	260,156,026	2,812,249.46	....	....
5. Berlin Borough	4.476	66.32	5,479	....	49,676,906	147,244,993	1,591,697.33	....	....
6. Berlin Township	5.365	58.25	....	....	45,894,972	109,986,094	1,188,933.96	....	....
7. Brooklawn Borough	4.900	67.93	....	....	13,481,747	40,612,948	439,020.16	....	....
8. Camden City	13.530	45.17	2,147,684	....	317,035,011	564,847,357	6,105,919.21	....	....
9. Cherry Hill Township	5.798	51.55	....	....	1,254,318,467	2,560,283,701	27,676,300.94	....	....
10. Chesilhurst Borough	5.284	75.11	....	....	5,268,355	20,891,497	225,834.10	....	....
11. Clementon Borough	4.858	68.80	....	....	27,750,446	87,296,255	943,660.04	....	....
12. Collingswood Borough	3.493	92.67	....	....	23,988,702	288,250,154	3,115,942.97	....	....
13. Gibbsboro	4.915	57.69	....	....	28,442,558	65,039,733	703,070.22	....	....
14. Gloucester City	4.693	69.03	10,466	....	68,595,828	196,134,412	2,120,184.97	....	....
15. Gloucester Township	5.563	59.98	....	....	359,726,781	898,098,323	9,708,314.53	....	....
16. Haddon Township	4.864	65.42	1,270	....	123,233,149	350,790,048	3,791,990.29	....	....
17. Haddonfield Borough	3.317	87.51	....	....	66,069,651	514,460,368	5,581,243.06	....	....
18. Haddon Heights Borough	2.921	110.73	5,900	20,352,705	....	205,842,195	2,225,124.71	....	....
19. Hi-Nella Borough	2.860	96.88	....	....	631,949	15,238,741	164,728.61	....	....
20. Laurel Springs Borough	3.279	103.25	....	1,054,109	....	53,162,255	574,676.38	....	....
21. Lawnside Borough	5.196	67.54	....	....	20,432,412	60,578,241	654,842.13	....	....
22. Lindenwold Borough	3.220	103.62	32	8,797,916	....	268,703,716	2,904,648.77	....	....
23. Magnolia Borough	5.232	66.38	....	....	27,614,244	80,427,691	869,411.85	....	....
24. Merchantville Borough	3.344	100.34	2,113	....	534,713	102,884,239	1,112,163.92	....	....
25. Mt. Ephraim Borough	2.969	111.71	36	9,805,369	....	95,227,825	1,029,399.18	....	....
26. Oaklyn Borough	5.598	58.76	6,214	....	34,297,738	82,182,223	888,378.09	....	....
27. Pennsauken Township	4.733	65.33	121,045	....	327,586,066	879,329,746	9,505,428.90	....	....
28. Pine Hill Borough	4.701	76.19	....	....	28,750,159	120,791,422	1,305,738.01	....	....
29. Pine Valley	2.175	100.00	....	....	42,255	6,292,564	68,021.72	....	....
30. Runnemede Borough	5.309	59.30	....	....	67,663,831	164,296,684	1,776,023.68	....	....
31. Somerdale Borough	2.987	113.94	....	12,237,374	....	98,648,823	1,066,379.68	....	....
32. Stratford Borough	4.342	64.43	....	....	57,963,660	160,431,990	1,734,246.70	....	....
33. Tavistock Borough	1.589	100.00	....	....	148,966	2,936,037	31,738.14	....	....
34. Voorhees Township	4.984	52.26	....	....	360,860,808	752,797,532	8,137,633.75	....	....
35. Waterford Township	4.712	74.33	360	....	49,735,366	193,285,250	2,089,385.93	....	....
36. Winslow Township	4.002	69.45	5,937	....	137,800,406	442,616,505	4,784,621.17	....	....
37. Woodlynne Borough	4.125	110.04	....	2,958,980	....	32,071,664	346,690.10	....	....
Totals	....	....	$2,340,533	$63,072,430	$3,587,742,687	$10,286,773,097	$111,198,547.00	....	....

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1986 (Continued)

12

Apportionment of Taxes

TAXING DISTRICT	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Audubon Borough	$ 28,390	....	$ 2,180,762.05	....	....	$ 3,072,273.25	....	....	....
2. Audubon Park	....	....	42,802.99	$ 1,092.29	....	68,186.00	....	....	....
3. Barrington Borough	35,911	....	1,657,038.30	43,202.30	....	2,152,182.09	....	....	....
4. Bellmawr Borough	3,058	....	2,809,191.46	71,765.67	....	2,256,721.15	B $ 1,524,589.19	....	....
5. Berlin Borough	151	....	1,591,546.33	40,618.45	....	1,247,066.33	E 736,462.87	....	....
6. Berlin Township	1,053	....	1,187,880.96	30,340.35	....	844,850.25	L 752,343.37	....	....
7. Brooklawn Borough	239	....	438,781.16	11,203.34	....	556,279.00	....	....	....
8. Camden City	102,381	....	6,003,538.21	....	....	9,174,681.50	....	....	....
9. Cherry Hill Township	173,908	....	27,502,392.94	....	....	41,739,374.25	....	....	....
10. Chesilhurst Borough	241	....	225,593.10	5,763.05	....	229,501.51	L 158,071.44	....	....
11. Clementon Borough	183	....	943,477.04	24,081.22	....	626,475.84	L 593,327.08	....	....
12. Collingswood Borough	8,331	....	3,107,611.97	....	....	4,149,979.90	....	....	....
13. Gibbsboro	8,091	....	694,979.22	17,941.62	....	475,915.75	E 323,480.17	....	....
14. Gloucester City	59,554	....	2,080,630.97	....	....	2,346,386.03	....	....	....
15. Gloucester Township	49,619	....	9,658,695.53	247,746.04	....	9,248,059.65	B 4,149,536.81	....	....
16. Haddon Township	1,288	....	3,790,702.29	96,767.63	....	4,925,322.69	....	....	....
17. Haddonfield Borough	5,539	....	5,555,704.06	....	....	7,281,152.99	....	....	....
18. Haddon Heights Borough	2,606	....	2,222,518.71	....	....	2,891,414.00	....	....	....
19. Hi-Nella Borough	383	....	164,345.61	4,203.70	....	152,230.00	....	....	....
20. Laurel Springs Borough	523	....	574,153.38	14,665.14	....	721,172.00	....	....	....
21. Lawnside Borough	6,541	....	648,301.13	16,710.89	....	1,048,351.56	....	....	....
22. Lindenwold Borough	36,126	....	2,868,522.77	74,123.60	....	1,872,986.50	L 1,956,087.12	....	....
23. Magnolia Borough	10,544	....	858,867.85	22,186.48	....	743,250.00	S 450,842.66	....	....
24. Merchantville Borough	252	....	1,111,911.92	28,381.26	....	1,443,579.00	....	....	....
25. Mt. Ephraim Borough	1,455	....	1,027,944.18	26,269.19	....	1,172,475.50	....	....	....
26. Oaklyn Borough	1,340	....	887,038.09	22,670.48	....	1,126,193.00	....	....	....
27. Pennsauken Township	70,164	....	9,435,264.90	....	....	12,412,872.00	....	....	....
28. Pine Hill Borough	11,621	....	1,294,117.01	33,321.07	....	1,073,793.50	L 842,495.12	....	....
29. Pine Valley	....	....	68,021.72	1,735.84	....	....	....	....	....
30. Runnemede Borough	147	....	1,775,876.68	....	....	1,653,827.73	B 918,439.02	....	....
31. Somerdale Borough	....	....	1,066,379.68	27,212.89	....	813,095.87	S 658,365.39	....	....
32 Stratford Borough	3,083	....	1,731,163.70	....	....	1,342,543.50	S 917,426.95	....	....
33. Tavistock Borough	....	....	31,738.14	809.92	....	3,200.00	....	....	....
34. Voorhees Township	....	$ 13,983	8,151,616.75	207,663.90	....	6,474,585.25	E 3,238,918.28	....	....
35. Waterford Township	2,183	....	2,087,202.93	....	....	2,144,525.45	L 1,211,083.95	....	....
36. Winslow Township	5,869	....	4,778,752.17	122,098.53	....	2,920,081.00	L 2,866,225.68	....	....
37. Woodlynne Borough	987	....	345,703.10	8,847.15	....	503,235.00	....	....	....
Totals	$631,761.00	$13,983	$110,580,769.00	$1,201,422.00	....	$130,907,819.04	$21,287,695.10	....	....

B—Black Horse Regional	$ 6,592,565.02		
E—Eastern	4,298,861.32		
L—Lower		8,418,308.00	
Less Calendar Yr.		38,674.24	8,379,633.76
S—Sterling			2,016,635.00
			$21,287,695.10

Abstract of Ratables and Exemptions in the County of Camden, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Audubon Borough	$ 1,376,953.62	$ 6,629,988.92	$ 15,316,550	$ 180,000.00	$ 1,378,817.93	$ 113,000.00	$ 1,671,817.93	$ 125,750	$ 37,600
2. Audubon Park	106,225.00	218,306.28	993,700	42,000.00	86,000.00	....	128,000.00	....	....
3. Barrington Borough	1,506,546.42	5,358,969.11	35,588,400	191,000.00	860,553.58	85,000.00	1,136,553.58	65,250	34,150
4. Bellmawr Borough	1,610,000.00	8,272,267.47	24,016,100	189,000.00	1,635,000.00	263,000.00	2,087,000.00	139,000	59,450
5. Berlin Borough	749,216.92	4,364,910.90	17,917,320	135,000.00	858,163.93	160,000.00	1,153,163.93	43,500	20,600
6. Berlin Township	621,683.00	3,437,097.93	6,855,150	280,000.00	1,418,317.00	280,000.00	1,978,317.00	46,000	17,200
7. Brooklawn Borough	322,400.00	1,328,663.50	6,063,100	110,400.00	395,200.00	37,000.00	542,600.00	38,000	9,750
8. Camden City	18,058,809.30	33,237,029.01	218,434,272	850,000.00	36,430,090.01	3,227,000.00	40,507,090.01	684,000	76,000
9. Cherry Hill Township	6,452,730.00	75,694,497.19	306,829,438	3,900,000.00	10,850,000.00	1,400,000.00	16,150,000.00	246,500	253,350
10. Chesilhurst Borough	206,432.28	825,361.38	2,446,100	20,000.00	329,761.36	130,000.00	479,761.36	11,500	3,250
11. Clementon Borough	703,810.00	2,891,171.18	7,365,035	300,000.00	528,190.00	190,000.00	1,018,190.00	50,000	14,700
12. Collingswood Borough	1,969,000.00	9,226,591.87	33,056,600	650,000.00	1,440,000.00	200,000.00	2,290,000.00	143,750	48,150
13. Gibbsboro	285,100.00	1,797,416.76	2,044,500	307,900.00	245,100.00	23,000.00	576,000.00	18,500	11,000
14. Gloucester City	1,577,395.74	5,984,412.74	19,041,675	244,482.95	2,969,486.58	782,000.00	3,995,969.53	178,250	45,450
15. Gloucester Township	6,631,104.44	29,935,142.47	113,555,100	634,000.00	5,034,149.63	1,766,820.00	7,434,969.63	238,750	131,850
16. Haddon Township	2,252,000.00	11,064,792.61	33,411,050	250,000.00	1,497,850.00	190,000.00	1,937,850.00	171,250	64,450
17. Haddonfield Borough	2,030,000.00	14,866,857.05	66,615,900	965,000.00	1,520,000.00	225,000.00	2,710,000.00	70,000	49,800
18. Haddon Heights Borough	1,488,500.00	6,602,432.71	43,265,100	241,500.00	1,160,000.00	70,000.00	1,471,500.00	82,750	37,900
19. Hi-Nella Borough	96,600.00	417,379.31	2,230,800	80,000.00	180,000.00	10,000.00	270,000.00	3,500	2,550
20. Laurel Springs Borough	466,000.00	1,775,990.52	2,502,800	200,000.00	256,000.00	25,000.00	481,000.00	20,000	9,100
21. Lawnside Borough	371,788.00	2,085,151.58	3,890,300	250,000.00	577,050.00	120,000.00	947,050.00	25,750	8,200
22. Lindenwold Borough	2,161,680.00	8,933,399.99	25,867,200	262,000.00	1,601,991.00	440,000.00	2,303,991.00	89,750	40,650
23. Magnolia Borough	686,500.00	2,761,646.99	6,940,234	175,000.00	580,500.00	120,000.00	875,500.00	49,250	18,200
24. Merchantville Borough	836,200.00	3,420,072.18	8,582,200	164,000.00	855,500.00	50,000.00	1,069,500.00	29,750	11,300
25. Mt. Ephraim Borough	889,000.00	3,115,688.87	7,929,800	83,000.00	563,000.00	45,000.00	691,000.00	87,750	22,500
26. Oaklyn Borough	643,400.00	2,679,301.57	4,858,200	218,000.00	397,500.00	52,000.00	667,500.00	62,750	19,900
27. Pennsauken Township	4,248,200.00	26,096,336.90	63,092,800	725,000.00	10,253,967.33	900,000.00	11,878,967.33	392,250	143,700
28. Pine Hill Borough	1,080,000.00	4,323,726.70	23,331,000	267,000.00	1,041,000.00	250,000.00	1,558,000.00	54,000	22,300
29. Pine Valley	66,100.00	135,857.56	....	4,000.00	74,224.00	....	78,224.00	....	....
30. Runnemede Borough	780,000.00	5,128,143.43	13,780,600	300,000.00	1,122,630.64	170,000.00	1,592,630.64	116,750	40,350
31. Somerdale Borough	755,100.00	3,310,153.83	10,291,300	175,000.00	545,000.00	65,000.00	785,000.00	54,000	25,550
32. Stratford Borough	455,393.36	4,446,527.51	20,158,900	300,000.00	758,556.06	100,000.00	1,158,556.06	41,000	37,200
33. Tavistock Borough	8,500.00	44,248.06	312,500	1,328.42	3,617.54	....	4,945.96	....	....
34. Voorhees Township	1,454,500.00	19,527,284.18	39,192,700	1,825,000.00	2,294,892.00	400,000.00	4,519,892.00	44,500	35,650
35. Waterford Township	1,320,600.00	6,763,412.33	23,327,900	334,000.00	1,138,026.72	300,000.00	1,772,026.72	66,750	29,300
36. Winslow Township	1,502,721.03	12,189,878.41	91,007,650	1,216,000.00	5,797,166.04	950,000.00	7,963,166.04	152,500	56,100
37. Woodlynne Borough	586,600.00	1,444,385.25	3,368,450	84,000.00	180,000.00	40,000.00	304,000.00	42,750	8,500
Totals	$66,356,789.11	$330,334,494.25	$1,303,500,424	$16,153,611.37	$96,857,301.35	$13,178,820.00	$126,189,732.72	$3,685,750	$1,445,700

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$55,218,386
Rate per $100 to be applied to Col. II for apportionment of County Taxes	1.08098571

Net County Taxes Apportioned (12A III)	$110,580,769
†Adjustments (Net Total 12A IIb) ±	$ 617,778
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$111,198,547

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Avalon Borough	$ 555,745,200	$ 278,646,200	$ 834,391,400	....	$ 834,391,400	$ 3,556,218	$ 837,947,618
2. Cape May City	113,228,500	164,213,200	277,441,700	....	277,441,700	1,581,768	279,023,468
3. Cape May Point Borough	33,845,000	18,101,300	51,946,300	....	51,946,300	61,893	52,008,193
4. Dennis Township	53,693,278	71,528,650	125,221,928	$ 1,000	125,220,928	2,509,090	127,730,018
5. Lower Township	201,312,300	419,938,710	621,251,010	....	621,251,010	9,937,735	631,188,745
6. Middle Township	138,861,100	244,722,600	383,583,700	....	383,583,700	8,471,528	392,055,228
7. North Wildwood City	119,041,345	277,482,584	396,523,929	....	396,523,929	1,141,392	397,665,321
8. Ocean City	1,093,824,000	765,518,450	1,859,342,450	....	1,859,342,450	7,604,335	1,866,946,785
9. Sea Isle City	321,434,700	211,477,350	532,912,050	....	532,912,050	2,136,775	535,048,825
10. Stone Harbor Borough	303,625,195	172,462,803	476,087,998	....	476,087,998	669,081	476,757,079
11. Upper Township (R)	140,640,250	199,442,600	340,082,850	....	340,082,850	11,644,783	351,727,633
12. West Cape May Borough	8,942,100	28,540,200	37,482,300	....	37,482,300	511,225	37,993,525
13. West Wildwood Borough	9,161,600	19,314,000	28,475,600	....	28,475,600	64,169	28,539,769
14. Wildwood City	182,523,355	222,771,884	405,295,239	....	405,295,239	7,409,111	412,704,350
15. Wildwood Crest Borough	208,882,400	267,067,600	475,950,000	....	475,950,000	1,037,098	476,987,098
16. Woodbine Borough	5,725,900	21,888,300	27,614,200	....	27,614,200	1,479,276	29,093,476
Totals	$3,490,486,223	$3,383,116,431	$6,873,602,654	$1,000	$6,873,601,654	$59,815,477	$6,933,417,131

(R) Revalued District

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Avalon Borough	$ .944	102.11	....	$ 13,914,241	....	$ 824,033,377	$ 3,537,758.28	....	....
2. Cape May City	1.921	92.33	$ 11,473	....	$ 29,106,679	308,141,620	1,322,920.41	....	....
3. Cape May Point Borough	1.163	85.23	....	....	9,028,703	61,036,896	262,044.95	....	....
4. Dennis Township	1.987	96.42	37	....	5,550,690	133,280,745	572,203.84	....	....
5. Lower Township	2.009	102.97	....	10,710,750	....	620,477,995	2,663,849.82	....	....
6. Middle Township	2.029	104.90	4,561	13,695,888	....	378,363,901	1,624,400.25	....	....
7. North Wildwood City	2.125	88.46	....	....	57,171,234	454,836,555	1,952,714.34	....	....
8. Ocean City	1.476	103.16	16,972	41,345,938	....	1,825,617,819	7,837,782.72	....	....
9. Sea Isle City	1.435	99.64	....	....	3,400,668	538,449,493	2,311,683.25	....	....
10. Stone Harbor Borough	1.085	91.93	....	....	43,897,002	520,654,081	2,235,283.59	....	....
11. Upper Township	.953	96.42	2,345	....	13,689,938	365,419,916	1,568,828.85	....	....
12. West Cape May Borough	2.097	88.43	....	....	5,163,453	43,156,978	185,282.49	....	....
13. West Wildwood Borough	2.307	88.47	....	....	3,843,075	32,382,844	139,026.74	....	....
14. Wildwood City	2.583	100.57	....	....	8,909,872	421,614,222	1,810,083.48	....	....
15. Wildwood Crest Borough	1.589	96.12	....	....	27,987,560	504,974,658	2,167,968.35	....	....
16. Woodbine Borough	2.281	122.26	93	4,153,143	....	24,940,426	107,074.79	....	....
Totals	....	....	$35,481	$83,819,960	$207,748,874	$7,057,381,526	$30,298,906.15	....	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Avalon Borough	$ 9,973.21	....	$ 3,527,785.07	$ 205,407.69	....	$ 1,179,783.00	....	....	....
2. Cape May City	1,196.14	....	1,321,724.27	76,963.96	....	694,690.00	$ 1,693,610.18	....	....
3. Cape May Point Borough	....	$ 77.18	262,122.13	15,263.95	....	50,694.00	....	....	....
4. Dennis Township	1,962.03	....	570,241.81	33,201.83	....	1,934,600.00	....	....	....
5. Lower Township	65,824.62	....	2,598,025.20	151,224.56	....	3,176,491.50	3,413,888.94	....	....
6. Middle Township	9,756.94	....	1,614,643.31	93,995.49	....	4,849,233.00	....	....	....
7. North Wildwood City	3,333.75	....	1,949,380.59	113,510.80	....	1,970,388.00	....	....	....
8. Ocean City	40,349.70	....	7,797,433.02	....	....	8,357,255.00	....	$ 126,600.00	....
9. Sea Isle City	3,990.46	....	2,307,692.79	134,378.56	....	1,547,146.00	....	57,433.75	....
10. Stone Harbor Borough	1,283.87	....	2,233,999.72	130,086.62	....	606,842.00	....	....	....
11. Upper Township	21,018.68	....	1,547,810.17	90,087.65	....	1,712,452.00	....	....	....
12. West Cape May Borough	....	....	185,282.49	10,789.24	....	176,729.00	257,533.88	....	....
13. West Wildwood Borough	....	....	139,026.74	8,095.71	....	183,845.00	....	....	....
14. Wildwood City	12,409.42	....	1,797,674.06	104,634.29	....	2,892,489.12	....	26,900.00	....
15. Wildwood Crest Borough	481.62	....	2,167,486.73	126,215.13	....	2,162,500.00	....	....	....
16. Woodbine Borough	1,688.35	....	105,386.44	6,133.35	....	353,630.25	....	....	....
Totals	$173,268.79	$77.18	$30,125,714.54	$1,299,988.83	....	$31,848,767.87	$5,365,033.00	$210,933.75	....

Abstract of Ratables and Exemptions in the County of Cape May, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Avalon Borough	$ 2,999,852.00	$ 7,912,827.76	$ 36,902,480	$ 850,000.00	$ 1,603,645.60	$ 200,000.00	$ 2,653,645.60	$ 19,000	$ 11,550
2. Cape May City	1,572,002.94	5,358,991.35	92,547,000	600,000.00	2,229,382.21	275,000.00	3,104,382.21	38,750	17,650
3. Cape May Point Borough	276,529.23	604,609.31	5,868,700	5,200.00	103,751.62	25,200.00	134,151.62	9,250	2,150
4. Dennis Township	....	2,538,043.64	15,329,500	780,000.00	848,294.50	340,300.00	1,968,594.50	37,750	14,150
5. Lower Township	3,343,414.09	12,683,044.29	43,849,400	364,000.00	2,122,100.00	927,900.00	3,414,000.00	415,000	89,200
6. Middle Township	1,398,180.84	7,956,052.64	77,052,800	825,000.00	3,503,837.87	640,000.00	4,968,837.87	142,250	35,850
7. North Wildwood City	4,416,676.51	8,449,955.90	14,977,670	1,200,000.00	1,414,571.86	600,000.00	3,214,571.86	81,000	19,250
8. Ocean City	11,281,008.64	27,562,296.66	80,118,500	1,196,311.15	5,456,752.40	610,000.00	7,263,063.55	112,750	51,000
9. Sea Isle City	3,633,446.10	7,680,097.20	36,919,300	420,000.00	1,118,373.90	300,000.00	1,838,373.90	37,000	13,200
10. Stone Harbor Borough	2,202,000.00	5,172,928.34	111,233,700	1,745,000.00	1,037,402.68	100,000.00	2,882,402.68	13,750	6,450
11. Upper Township	....	3,350,349.82	18,923,000	2,300,000.00	4,417,670.13	150,000.00	6,867,670.13	47,000	30,350
12. West Cape May Borough	166,411.64	796,746.25	923,550	51,000.00	238,736.85	75,000.00	364,736.85	15,500	2,700
13. West Wildwood Borough	327,500.00	658,467.45	258,300	80,000.00	66,000.00	40,000.00	186,000.00	9,500	1,650
14. Wildwood City	5,839,806.32	10,661,503.79	51,717,800	570,250.00	3,910,969.49	840,000.00	5,321,219.49	43,000	10,300
15. Wildwood Crest Borough	3,122,979.13	7,579,180.99	28,081,700	325,000.00	1,486,591.48	325,000.00	2,136,591.48	43,250	17,150
16. Woodbine Borough	198,507.49	663,657.53	31,206,700	200,758.98	332,707.37	148,642.00	682,108.35	17,250	3,600
Totals	$40,778,314.93	$109,628,752.92	$645,910,100	$11,512,520.13	$29,890,787.96	$5,597,042.00	$47,000,350.09	$1,082,000	$326,000

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $15,044,272.66

Rate per $100 to be applied to Column II for apportionment of County Taxes .... $ .4293222074

County Percentage Level of Taxable Value of Real Property 100%

Net County Taxes Apportioned (12A III) $30,125,714.54

†Adjustments (Net Total 12A IIb)± .... $ +173,191.61

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $30,298,906.15

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols 4+5)
1. Bridgeton City	$ 23,029,300	$ 139,765,450	$ 162,794,750	$ 1,059,200	$ 161,735,550	$ 5,228,867	$ 166,964,417
2. Commercial Township	11,959,377	26,485,800	38,445,177	28,600	38,416,577	2,022,473	40,439,050
3. Deerfield Township	5,516,000	21,939,300	27,455,300	....	27,455,300	1,056,280	28,511,580
4. Downe Township	7,615,000	12,523,700	20,138,700	....	20,138,700	582,549	20,721,249
5. Fairfield Township	6,134,900	24,385,400	30,520,300	....	30,520,300	669,565	31,189,865
6. Greenwich Township	4,914,500	11,601,100	16,515,600	....	16,515,600	358,327	16,873,927
7. Hopewell Township	13,255,100	53,080,900	66,336,000	....	66,336,000	1,379,939	67,715,939
8. Lawrence Township	8,954,440	14,780,709	23,735,149	....	23,735,149	1,069,478	24,804,627
9. Maurice River Township	27,496,506	31,604,091	59,100,597	....	59,100,597	1,792,153	60,892,750
10. Millville City	45,932,250	205,220,550	251,152,800	....	251,152,800	4,266,358	255,419,158
11. Shiloh Borough	1,917,700	8,497,100	10,414,800	....	10,414,800	205,890	10,620,690
12. Stow Creek Township	5,041,500	14,534,900	19,576,400	....	19,576,400	649,683	20,226,083
13. Upper Deerfield Township	32,472,700	123,212,500	155,685,200	....	155,685,200	2,421,556	158,106,756
14. Vineland City	136,012,000	531,991,600	668,003,600	8,785,600	659,218,000	13,511,630	672,729,630
Totals	$330,251,273	$1,219,623,100	$1,549,874,373	$9,873,400	$1,540,000,973	$35,214,748	$1,575,215,721

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bridgeton City	$ 4.53	89.19	$ 38,651	....	$ 33,656,233	$ 200,659,301	$ 2,249,931.83	....	....
2. Commercial Township	3.84	74.89	117	....	14,434,478	54,873,645	615,281.53	....	....
3. Deerfield Township	4.21	63.90	....	....	16,505,686	45,017,266	504,764.94	....	....
4. Downe Township	4.57	59.44	164	....	14,907,534	35,628,947	399,496.57	....	....
5. Fairfield Township	4.59	50.67	1,312	....	30,589,545	61,780,722	692,728.46	....	....
6. Greenwich Township	3.50	75.29	....	....	6,151,542	23,025,469	258,177.60	....	....
7. Hopewell Township	2.97	87.87	....	....	10,504,524	78,220,463	877,062.31	....	....
8. Lawrence Township	5.97	49.66	3,164	....	25,045,405	49,853,196	558,988.76	....	....
9. Maurice River Township	3.89	81.05	8,680	....	15,703,694	76,605,124	858,950.00	....	....
10. Millville City	5.54	56.51	83,015	....	209,009,970	464,512,143	5,208,433.66	....	....
11. Shiloh Borough	1.66	180.52	....	$4,482,725	....	6,137,965	68,823.14	....	....
12. Stow Creek Township	3.12	80.21	....	....	5,645,405	25,871,488	290,089.14	....	....
13. Upper Deerfield Township	2.28	102.36	3,149	....	1,108,660	159,218,565	1,785,269.44	....	....
14. Vineland City	4.30	69.07	89,735	....	323,675,993	996,495,358	11,173,399.96	....	....
Totals	....	....	$227,987	$4,482,725	$706,938,669	$2,277,899,652	$25,541,397.36	....	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bridgeton City	$ 11,504.09	....	$ 2,238,427.74	....	$ 132,149.69	$ 3,037,630.03	....	....	....
2. Commercial Township	4,996.79	....	610,284.74	....	36,138.55	719,974.00	....	....	....
3. Deerfield Township	486.55	....	504,278.39	....	29,647.36	443,016.00	$ 195,570.55	....	....
4. Downe Township	38.50	....	399,458.07	....	23,464.42	504,219.90	....	....	....
5. Fairfield Township	....	....	692,728.48	....	40,687.39	439,980.21	255,785.93	....	....
6. Greenwich Township	....	....	258,177.60	....	15,164.06	181,978.00	110,330.78	....	....
7. Hopewell Township	365.30	....	876,697.01	....	51,514.23	674,474.00	408,008.92	....	....
8. Lawrence Township	....	....	558,988.76	....	32,832.19	644,097.50	....	....	....
9. Maurice River Township	1,132.43	....	857,817.57	....	50,450.41	1,138,935.00	....	....	....
10. Millville City	51,901.87	....	5,156,531.79	....	305,917.23	4,745,898.97	....	$260,236.50	....
11. Shiloh Borough	682.72	....	68,140.42	....	4,042.33	67,691.00	31,286.06	....	....
12. Stow Creek Township	....	....	290,089.14	....	17,038.38	223,095.00	100,418.16	....	....
13. Upper Deerfield Township	12,250.76	....	1,773,018.68	....	104,657.76	972,583.45	743,766.97	....	....
14. Vineland City	48,632.89	....	11,124,767.07	....	....	12,170,085.00	....	427,849.09	....
Totals	$131,991.90	....	$25,409,405.46	....	$843,904.00	$25,963,658.06	$1,845,167.37	$688,085.59	....

Abstract of Ratables and Exemptions in the County of Cumberland, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bridgeton City	$ 2,154,800.00	$ 7,563,007.46	$ 52,009,200	$ 650,000.00	$ 4,224,691.98	$ 800,000.00	$ 5,674,691.98	$ 166,250.00	$ 40,650.00
2. Commercial Township	182,947.68	1,549,344.97	5,605,500	188,000.00	454,929.70	145,000.00	787,929.70	93,000.00	14,150.00
3. Deerfield Township	25,000.00	1,197,512.30	5,272,000	318,000.00	257,000.00	200,000.00	775,000.00	35,250.00	5,850.00
4. Downe Township	18,445.20	945,587.59	5,929,300	179,400.00	332,075.22	72,100.00	583,575.22	35,500.00	7,550.00
5. Fairfield Township	....	1,429,182.01	3,090,800	432,534.70	554,948.41	237,500.00	1,224,983.11	47,000.00	10,900.00
6. Greenwich Township	24,800.00	590,450.44	1,291,600	63,036.12	101,523.77	65,000.00	229,559.89	11,500.00	2,700.00
7. Hopewell Township	....	2,010,694.16	17,403,900	330,000.00	275,000.00	170,000.00	775,000.00	41,250.00	13,000.00
8. Lawrence Township	243,000.00	1,478,918.45	3,135,675	166,000.00	377,000.00	280,000.00	823,000.00	30,500.00	5,450.00
9. Maurice River Township	320,000.00	2,367,202.98	60,744,926	340,226.42	627,144.92	200,400.00	1,167,771.34	51,000.00	11,050.00
10. Millville City	3,679,763.50	14,148,347.99	56,613,450	652,000.00	4,756,593.47	550,000.00	5,958,593.47	224,250.00	76,700.00
11. Shiloh Borough	4,351.09	175,510.90	875,100	14,300.00	31,192.85	13,250.00	58,742.85	7,750.00	1,500.00
12. Stow Creek Township	....	630,640.68	1,160,300	218,705.19	141,444.81	74,000.00	434,150.00	11,750.00	3,550.00
13. Upper Deerfield Township	....	3,594,226.86	22,346,300	1,337,152.30	1,642,421.27	285,000.00	3,264,573.57	64,250.00	20,600.00
14. Vineland City	5,178,395.85	28,901,097.01	187,284,100	1,500,000.00	10,438,413.59	1,100,000.00	13,038,413.59	481,000.00	115,950.00
Totals	$11,831,503.32	$66,581,723.80	$422,762,151	$6,389,354.73	$24,214,379.99	$4,192,250.00	$34,795,984.72	$1,300,250.00	$329,600.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$18,281,734.37
Rate per $100 to be applied to Column II for apportionment of County Taxes	1.121269645
Net County Taxes Apportioned (12A III)	$25,409,405.46
‡Adjustments (Net Total 12A IIb)±	$ 131,991.90
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$25,541,397.36

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Total amount to be raised by Taxation for County Board of Health purposes	$ 843,904.00
Rate per $100 to be applied to Col. II for apportionment of Local Health Service Taxes	$ .06585774715

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Belleville, Twp. of	$ 147,197,500	$ 304,160,100	$ 451,357,600	....	$ 451,357,600	$ 4,352,200	$ 455,709,800
2. Bloomfield, Twp. of	149,738,900	281,823,700	431,562,600	....	431,562,600	3,891,300	435,453,900
3. Caldwell, Twp. of	37,310,100	67,474,100	104,784,200	....	104,784,200	2,913,500	107,697,700
4. Cedar Grove, Twp. of	93,118,700	171,676,500	264,795,200	....	264,795,200	988,200	265,783,400
5. East Orange, City of	99,794,700	258,985,300	358,780,000	$ 33,600	358,746,400	15,863,000	374,609,400
6. Essex Fells, Twp. of	24,701,000	44,073,700	68,774,700	....	68,774,700	162,300	68,937,000
7. Fairfield, Twp. of	118,909,500	263,704,700	382,614,200	....	382,614,200	5,893,900	388,508,100
8. Glen Ridge, Twp. of	62,662,200	175,146,400	237,808,600	....	237,808,600	1,074,300	238,882,900
9. Irvington, Twp. of	83,001,200	216,488,100	299,489,300	....	299,489,300	9,874,500	309,363,800
10. Livingston, Twp. of	287,602,700	549,367,300	836,970,000	114,600	836,855,400	7,707,000	844,562,400
11. Maplewood, Twp. of	200,048,600	342,718,800	542,767,400	....	542,767,400	2,741,000	545,508,400
12. Millburn, Twp. of	557,665,300	1,000,816,100	1,558,481,400	....	1,558,481,400	11,258,800	1,569,740,200
13. Montclair, Twp. of	116,674,300	349,765,600	466,439,900	36,500	466,403,400	5,583,900	471,987,300
14. Newark, City of	238,443,500	687,271,500	925,715,000	5,478,700	920,236,300	84,494,100	1,004,730,400
15. North Caldwell, Twp. of	98,023,700	160,528,500	258,552,200	....	258,552,200	628,900	259,181,100
16. Nutley, Twp. of	139,660,300	345,245,500	484,905,800	....	484,905,800	5,550,900	490,456,700
17. Orange, Twp. of	27,899,400	87,785,600	115,685,000	....	115,685,000	1,205,600	116,890,600
18. Roseland, Borough of	49,798,100	178,634,200	228,432,300	....	228,432,300	1,072,600	229,504,900
19. South Orange Village, Twp. of	84,042,400	162,445,300	246,487,700	635,500	245,852,200	5,528,100	251,380,300
20. Verona, Twp. of	168,838,800	342,413,700	511,252,500	....	511,252,500	1,971,200	513,223,700
21. West Caldwell, Twp. of	95,020,600	198,879,200	293,899,800	....	293,899,800	903,400	294,803,200
22. West Orange, Twp. of	419,451,100	907,441,600	1,326,892,700	....	1,326,892,700	13,048,800	1,339,941,500
Totals	$3,299,602,600	$7,096,845,500	$10,396,448,100	$6,298,900	$10,390,149,200	$186,707,500	$10,576,856,700

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes		
				(a)	(b)		Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Belleville, Twp. of	$ 6.37	58.63	$ 23,297	....	$ 343,804,708	$ 799,537,805	$ 9,327,099.95	N	N
2. Bloomfield, Twp. of	10.32	35.43	60,905	....	814,586,772	1,250,101,577	14,583,203.30		
3. Caldwell, Twp. of	7.43	44.20	....	....	136,001,276	243,698,976	2,842,898.35		
4. Cedar Grove, Twp. of	4.85	52.56	2,196	....	245,687,549	511,473,145	5,966,648.63		
5. East Orange, City of	10.75	65.74	430,382	....	207,485,930	582,525,712	6,795,520.50		
6. Essex Fells, Twp. of	6.21	36.02	....	....	122,425,439	191,362,439	2,232,360.48	O	O
7. Fairfield, Twp. of	4.63	51.95	....	....	374,825,477	763,333,577	8,904,755.38		
8. Glen Ridge, Twp. of	4.73	79.56	30,197	....	62,175,066	301,088,163	3,512,378.50		
9. Irvington, Twp. of	10.27	48.08	113,197	....	339,668,382	649,145,379	7,572,679.86		
10. Livingston, Twp. of	5.18	45.57	....	....	1,017,037,448	1,861,599,848	21,716,706.51		
11. Maplewood, Twp. of	5.00	74.51	27,325	....	193,556,881	739,092,606	8,621,969.55	N	N
12. Millburn, Twp. of	2.72	85.69	31,589	....	279,829,910	1,849,601,699	21,576,740.73		
13. Montclair, Twp. of	10.91	32.25	113,663	....	990,488,920	1,462,589,883	17,062,010.00		
14. Newark, City of	12.83	41.16	19,457,737	....	1,687,642,822	2,711,830,959	31,635,175.03		
15. North Caldwell, Twp. of	3.55	78.06	....	....	73,687,805	332,868,905	3,883,120.38		
16. Nutley, Twp. of	6.53	52.50	2,989	....	456,141,197	946,600,886	11,042,681.19	E	E
17. Orange, Twp. of	13.86	41.56	227,270	....	178,253,228	295,371,098	3,445,685.42		
18. Roseland, Borough of	4.82	49.08	1,825	....	244,139,308	473,646,033	5,525,372.11		
19. South Orange Village, Twp. of	8.96	45.09	102,540	....	303,395,366	554,878,206	6,472,995.34		
20. Verona, Twp. of	3.70	86.25	....	....	86,896,257	600,119,957	7,000,768.18		
21. West Caldwell, Twp. of	5.91	50.92	....	....	291,604,278	586,407,478	6,840,803.68		
22. West Orange, Twp. of	3.74	95.16	....	....	86,854,930	1,426,796,430	16,644,457.37		
Totals	....	....	$20,625,112	....	$8,536,188,949	$19,133,670,761	$223,206,030.44		
						* -76,720,972	-894,997.30		
						$19,056,949,789	$222,311,033.14		

*Cedar Grove Rebate—15%
See 54:45 Rev. Stat.

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R S 26 3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R S 54 4-49, R S 54 4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Belleville, Twp. of	$ 116,984.30	....	$ 9,210,115.65			$ 10,556,439.00	....	....	
2. Bloomfield, Twp. of	50,592.00	....	14,532,251.30			17,163,110.00	....	$ 96,249.54	
3. Caldwell, Twp. of	....	....	2,842,898.35	N	N	....	C$ 3,210,223.97	....	N
4. Cedar Grove, Twp. of	2,321.20	....	5,069,330.13			6,206,829.00	....	....	
5. East Orange, City of	212,785.31	....	6,582,735.19			9,443,125.00	....	....	
6. Essex Fells, Twp. of	....	....	2,232,360.48			799,231.00	R 681,792.32	....	
7. Fairfield, Twp. of	14,794.22	....	8,889,961.16			2,745,029.00	R 3,683,766.96	....	
8. Glen Ridge, Twp. of	1,833.72	....	3,510,544.78	O	O	5,135,408.25	....	....	O
9. Irvington, Twp. of	159,824.19	....	7,412,855.67			10,315,046.50	....	....	
10. Livingston, Twp. of	2,768.41	....	21,713,938.10			19,807,317.00	....	....	
11. Maplewood, Twp. of	1,607.37	....	8,620,362.18			....	J 12,578,914.17	....	
12. Millburn, Twp. of	11,465.80	....	21,565,274.93			13,236,532.82	....	....	
13. Montclair, Twp. of	24,473.02	....	17,037,536.98	N	N	21,226,231.00	....	1,287,732.87	N
14. Newark, City of	1,487,203.50	....	30,147,971.53			54,130,707.50	....	1,789,989.00	
15. North Caldwell, Twp. of	....	....	3,283,120.38			2,336,845.00	R 1,466,974.99	....	
16. Nutley, Twp. of	143,335.02	....	10,899,346.17			13,144,215.50	....	....	
17. Orange, Twp. of	204,351.19	....	3,241,334.23			4,317,539.00	....	86,192.00	
18. Roseland, Borough of	32,434.82	....	5,492,937.29	E	E	1,631,771.50	R 2,219,095.54	....	E
19. South Orange Village, Twp. of	14,810.96	....	6,458,184.38			....	J 9,421,461.83	....	
20. Verona, Twp. of	99,787.46	....	6,900,980.72			8,198,542.00	....	....	
21. West Caldwell, Twp. of	18,211.50	....	6,822,592.18			....	C 7,869,891.53	....	
22. West Orange, Twp. of	209,294.64	....	16,435,162.73			21,303,988.00	....	....	
Totals	$2,809,238.63	....	$219,501,794.51			$221,697,907.07	$41,132,121.31	$3,260,163.41	

R—REGIONAL: FAIRFIELD, ESSEX FELLS, NORTH CALDWELL, ROSELAND
J—JOINT: MAPLEWOOD, SOUTH ORANGE
C—CONSOLIDATED: CALDWELL, WEST CALDWELL

Abstract of Ratables and Exemptions in the County of Essex, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Belleville, Twp. of	$ 9,237,244.57	$ 29,003,799.22	$ 67,864,245	$ 900,000.00	$ 6,876,998.00	$ 819,000.00	$ 8,595,998.00	$ 302,000	$ 87,500
2. Bloomfield, Twp. of	13,106,023.34	44,897,634.18	72,383,400	1,110,000.00	6,698,409.43	525,000.00	8,333,409.43	356,750	126,700
3. Caldwell, Twp. of	1,946,204.27	7,999,326.59	52,104,000	100,000.00	1,573,020.96	112,427.73	1,785,448.69	29,000	17,600
4. Cedar Grove, Twp. of	1,611,551.00	12,887,710.13	79,556,000	967,276.00	1,896,093.57	175,000.00	3,038,369.57	57,250	49,150
5. East Orange, City of	24,228,235.07	40,254,095.26	190,194,100	....	30,785,085.45	4,360,000.00	35,145,085.45	200,000	52,600
6. Essex Fells, Twp. of	563,551.85	4,276,935.65	10,649,500	379,000.00	515,041.72	29,467.68	923,509.40	1,500	6,550
7. Fairfield, Twp. of	2,631,627.78	17,950,384.90	22,125,900	370,000.00	2,359,724.00	396,900.00	3,126,624.00	37,500	28,350
8. Glen Ridge, Twp. of	2,651,507.00	11,297,460.03	61,302,400	330,000.00	1,026,858.53	101,138.00	1,457,996.53	18,750	22,950
9. Irvington, Twp. of	14,022,345.01	31,750,247.18	74,919,300	1,364,000.00	11,710,346.18	1,257,000.00	14,331,346.18	196,750	46,100
10. Livingston, Twp. of	2,147,693.80	43,668,948.90	124,512,000	1,800,000.00	5,051,226.50	632,000.00	7,483,226.50	79,250	108,250
11. Maplewood, Twp. of	6,032,859.44	27,232,135.79	77,901,800	950,000.00	3,398,361.41	389,500.00	4,737,861.41	135,500	74,550
12. Millburn, Twp. of	7,826,436.66	42,628,244.41	151,488,600	2,156,000.00	5,242,024.00	380,000.00	7,778,024.00	35,000	61,300
13. Montclair, Twp. of	11,899,134.12	51,450,634.97	93,324,700	2,078,613.55	8,623,643.61	1,041,000.00	11,743,257.16	136,250	75,700
14. Newark, City of	42,792,808.49	128,861,476.52	1,873,992,300	30,000,000.00	196,381,405.37	12,500,000.00	238,881,405.37	712,184	128,750
15. North Caldwell, Twp. of	1,499,951.94	9,186,892.31	57,925,200	370,000.00	1,264,858.66	121,653.00	1,756,511.66	7,250	19,750
16. Nutley, Twp. of	7,947,756.74	31,991,318.41	41,684,200	1,200,000.00	4,142,030.66	321,000.00	5,663,030.66	221,750	104,150
17. Orange, Twp. of	8,550,200.27	16,195,265.50	77,137,300	....	12,666,054.79	791,853.00	13,457,907.79	90,000	20,350
18. Roseland, Borough of	1,712,111.40	11,055,915.73	16,788,600	400,000.00	1,223,613.47	80,171.59	1,703,785.06	16,750	19,000
19. South Orange Village, Twp. of	6,632,833.86	22,512,480.07	63,757,800	1,400,000.00	2,587,874.62	350,000.00	4,337,874.62	31,000	37,100
20. Verona, Twp. of	3,878,049.06	18,977,571.78	61,470,000	364,000.00	1,910,268.21	275,000.00	2,549,268.21	71,500	52,350
21. West Caldwell, Twp. of	2,710,514.73	17,402,998.44	26,904,600	733,000.00	2,493,426.79	244,267.35	3,470,694.14	36,750	40,100
22. West Orange, Twp. of	12,321,577.76	50,060,728.49	175,441,100	2,300,000.00	7,796,033.41	600,000.00	10,696,033.41	164,750	119,500
Totals	$185,950,218.16	$671,542,204.46	$3,473,427,045	$49,271,889.55	$316,222,399.34	$25,502,378.35	$390,996,667.24	$2,937,434	$1,298,400

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget ....

Rate per $100 to be applied to Col. 11 for apportionment of County Taxes 1.166561467

Net County Taxes Apportioned (12A III) $219,501,794.51

‡Adjustments (Net Total 12A IIb)± .... $ 2,809,238.63

Total County Taxes Apportioned (including Adjustments—Total 12A I) $222,311,033.14

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1986

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Clayton Borough	$ 26,141,600	$ 78,137,225	$ 104,278,825	$ 114,125	$ 104,164,700	$ 1,816,640	$ 105,981,340
2. Deptford Township	145,373,400	311,136,600	456,510,000	....	456,510,000	4,139,263	460,649,263
3. East Greenwich Township	25,856,100	83,616,800	109,472,900	....	109,472,900	1,488,109	110,961,009
4. Elk Township	16,306,900	47,964,900	64,271,800	....	64,271,800	1,295,477	65,567,277
5. Franklin Township	44,664,600	100,767,800	145,432,400	20,000	145,412,400	3,098,753	148,511,153
6. Glassboro Borough	39,026,900	137,440,100	176,467,000	822,600	175,644,400	9,155,888	184,800,288
7. Greenwich Township	52,809,400	283,016,500	335,825,900	....	335,825,900	895,859	336,721,759
8. Harrison Township R	24,597,600	66,756,900	91,354,500	13,000	91,341,500	2,550,296	93,891,796
9. Logan Township	25,385,600	76,235,100	101,620,700	....	101,620,700	1,073,533	102,694,233
10. Mantua Township R	63,784,650	150,937,350	214,722,000	151,000	214,571,000	4,094,939	218,665,939
11. Monroe Township	113,031,800	300,994,600	414,026,400	....	414,026,400	11,060,214	425,086,614
12. National Park Borough	9,420,800	38,178,000	47,598,800	....	47,598,800	280,894	47,879,694
13. Newfield Borough	4,732,900	22,614,100	27,347,000	....	27,347,000	307,850	27,654,850
14. Paulsboro Borough	18,509,900	78,611,900	97,121,800	....	97,121,800	1,794,425	98,916,225
15. Pitman Borough	30,530,400	134,602,500	165,132,900	73,100	165,059,800	1,045,672	166,105,472
16. South Harrison Township	12,242,500	28,714,500	40,957,000	....	40,957,000	860,592	41,817,592
17. Swedesboro Borough	3,538,900	21,878,900	25,417,800	8,000	25,409,800	1,448,243	26,858,043
18. Washington Township	114,394,500	391,219,600	505,614,100	....	505,614,100	4,443,084	510,057,184
19. Wenonah Borough	15,210,750	39,922,950	55,133,700	....	55,133,700	448,430	55,582,130
20. West Deptford Township	135,855,000	414,233,100	550,088,100	13,934,600	536,153,500	2,684,304	538,837,804
21. Westville Borough	12,456,800	43,449,300	55,906,100	1,600	55,904,500	668,091	56,572,591
22. Woodbury City	59,757,900	141,042,400	200,800,300	453,700	200,346,600	8,970,519	209,317,119
23. Woodbury Heights Borough	17,645,900	43,385,200	61,031,100	....	61,031,100	816,229	61,847,329
24. Woolwich Township	13,277,000	19,905,200	33,182,200	....	33,182,200	1,463,470	34,645,670
Totals	$1,024,551,800	$3,054,761,525	$4,079,313,325	$15,591,725	$4,063,721,600	$65,900,774	$4,129,622,374

R—Revalued District

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1986 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Clayton Borough	$ 2.58	106.89	$ 814	$5,117,521	....	$ 100,864,633	$ 721,239.03	....	....
2. Deptford Township	3.27	88.25	165	....	$ 66,833,644	527,483,072	3,771,801.53	....	....
3. East Greenwich Township	2.20	98.13	206	....	3,613,986	114,575,201	819,277.32	....	....
4. Elk Township	2.26	107.82	119	3,805,706	....	61,761,690	441,630.93	....	....
5. Franklin Township	4.29	55.87	....	....	117,229,697	265,740,850	1,900,196.99	....	....
6. Glassboro Borough	3.91	82.03	27,360	....	46,266,670	231,094,318	1,652,454.74	....	....
7. Greenwich Township	2.01	88.14	29,994	....	68,446,004	405,197,757	2,897,392.55	....	....
8. Harrison Township	2.51	104.69	....	2,506,185	....	91,385,611	653,458.67	....	....
9. Logan Township	3.48	63.90	....	....	60,512,878	163,207,111	1,167,022.91	....	....
10. Mantua Township	2.61	113.18	441	22,714,073	....	195,952,307	1,401,169.54	....	....
11. Monroe Township	2.56	100.32	....	....	3,436,199	428,522,813	3,064,179.86	....	....
12. National Park Borough	2.87	102.32	....	845,985	....	47,033,709	336,317.55	....	....
13. Newfield Borough	3.44	82.78	218	....	6,471,116	34,126,184	244,021.47	....	....
14. Paulsboro Borough	4.08	73.86	1,008	....	39,042,085	137,959,318	986,486.95	....	....
15. Pitman Borough	3.13	89.42	362	....	23,885,452	189,991,286	1,358,544.88	....	....
16. South Harrison Township	2.54	102.01	12	....	77,060	41,894,664	299,570.48	....	....
17. Swedesboro Borough	3.43	78.99	....	....	10,269,571	37,127,614	265,483.39	....	....
18. Washington Township	3.74	67.61	....	....	246,674,606	756,731,790	5,411,059.19	....	....
19. Wenonah Borough	3.19	90.59	50	....	5,864,865	61,447,045	439,381.04	....	....
20. West Deptford Township	2.72	86.79	9,658	....	98,434,967	637,282,429	4,556,928.88	....	....
21. Westville Borough	4.33	64.68	15,651	....	32,145,832	88,734,074	634,498.69	....	....
22. Woodbury City	3.01	93.49	35,879	....	20,115,062	229,468,060	1,640,826.08	....	....
23. Woodbury Heights Borough	3.98	70.08	....	....	27,671,014	89,518,343	640,106.65	....	....
24. Woolwich Township	3.21	78.08	445	....	11,826,734	46,472,849	332,307.09	....	....
Totals	....	....	$122,382	$34,989,470	$888,817,442	$4,983,572,728	$35,635,356.41	....	....

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes									
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for				
	II Adjustments Resulting From		III	(a)	(b)	District School Purposes				
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Clayton Borough	$ 34,486.72	....	$ 686,752.31	$ 19,709.73	....	$ 1,268,973.00	....	....	....
2. Deptford Township	1,987.90	....	3,769,813.63	....	....	8,198,996.87	....	....	....
3. East Greenwich Township	....	....	819,277.32	23,549.04	....	795,591.71	(K) $ 798,080.87	....	....
4. Elk Township	11,090.23	....	430,540.70	12,318.16	....	371,633.00	(S) 320,805.03	....	....
5. Franklin Township	1,749.51	....	1,898,447.48	....	....	1,695,690.20	(S) 1,462,953.69	....	....
6. Glassboro Borough	2,010.30	....	1,650,444.44	47,387.16	....	3,486,466.54	....	....	....
7. Greenwich Township	320.00	....	2,897,072.55	83,273.72	....	2,482,826.00	....	....	....
8. Harrison Township	1,797.32	....	651,661.35	18,727.79	....	569,358.00	(C) 781,857.61	....	....
9. Logan Township	770.64	....	1,166,252.27	33,522.30	....	2,120,483.00	....	....	....
10. Mantua Township	2,642.37	....	1,398,527.17	40,203.98	....	1,377,222.00	(C) 1,802,372.39	....	....
11. Monroe Township	8,785.88	....	3,055,393.98	....	....	4,906,290.00	....	....	....
12. National Park Borough	554.90	....	335,762.65	9,649.10	....	329,482.00	(G) 384,902.96	....	....
13. Newfield Borough	169.59	....	243,851.88	7,007.94	....	484,318.00	....	....	....
14. Paulsboro Borough	411.00	....	986,075.95	....	....	1,761,502.07	....	....	....
15. Pitman Borough	839.16	....	1,357,705.72	39,026.89	....	2,544,938.67	....	....	....
16. South Harrison Township	433.28	....	299,137.20	8,597.22	....	340,125.00	(K) 288,457.57	....	....
17. Swedesboro Borough	2,001.22	....	263,482.17	7,584.43	....	*312,735.22	(K) 262,932.08	....	....
18. Washington Township	514.84	....	5,410,544.35	155,517.13	....	10,760,255.63	....	....	....
19. Wenonah Borough	718.55	....	438,662.49	....	....	394,539.00	(G) 547,906.31	....	....
20. West Deptford Township	54,536.27	....	4,502,392.61	....	....	8,234,772.69	....	....	....
21. Westville Borough	61.74	....	634,436.95	....	....	497,922.53	(G) 651,056.16	....	....
22. Woodbury City	1,933.10	....	1,638,892.98	....	....	3,015,637.00	....	....	....
23. Woodbury Heights Borough	785.39	....	639,321.26	18,373.68	....	470,957.25	(G) 858,280.72	....	....
24. Woolwich Township	....	....	332,307.09	9,551.73	....	*425,547.74	(K) 292,853.87	....	....
Totals	$128,599.91	....	$35,506,756.50	$534,000.00	....	$56,846,263.12	$8,452,459.26	....	....

*CONSOLIDATED SCHOOLS	
(C) Clearview Regional High School	$ 2,584,230.00
(G) Gateway Regional High School	2,442,146.15
(K) Kingsway Regional High School	1,642,324.39
(S) Southern Regional High School	1,783,758.72
	$ 8,452,459.26

Abstract of Ratables and Exemptions in the County of Gloucester, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Clayton Borough	$ 752,000.00	$ 2,727,435.04	$ 16,929,400	$ 258,219.55	$ 741,681.35	$ 200,000.00	$ 1,199,900.90	$ 43,750	$ 16,200
2. Deptford Township	3,079,861.80	15,048,672.30	62,386,400	697,567.67	3,179,351.24	789,188.27	4,666,107.18	180,500	83,900
3. East Greenwich Township	....	2,436,498.94	10,204,700	726,881.69	1,254,972.10	75,000.00	2,056,853.79	21,250	15,500
4. Elk Township	345,181.82	1,480,478.71	4,153,500	165,351.70	356,132.80	135,000.00	656,484.50	28,750	8,800
5. Franklin Township	1,308,461.77	6,365,553.14	11,913,300	450,000.00	1,833,096.59	844,000.00	3,127,096.59	122,500	36,650
6. Glassboro Borough	2,032,800.00	7,217,098.14	82,121,100	383,990.19	2,093,476.02	295,000.00	2,772,466.21	66,000	35,950
7. Greenwich Township	1,283,614.43	6,746,786.70	14,207,550	286,375.00	1,366,034.70	70,000.00	1,722,409.70	65,250	27,100
8. Harrison Township	328,589.63	2,350,194.38	11,552,700	88,362.23	541,814.48	170,000.00	800,176.71	17,000	11,250
9. Logan Township	246,846.80	3,567,104.37	2,890,200	222,000.00	1,366,093.42	96,000.00	1,684,093.42	20,250	9,600
10. Mantua Township	1,079,088.79	5,697,414.33	17,124,900	259,000.00	1,062,215.60	250,000.00	1,571,215.60	62,250	39,600
11. Monroe Township	2,975,000.00	10,936,683.98	30,773,200	198,315.75	4,248,818.76	680,000.00	5,127,134.51	198,250	72,600
12. National Park Borough	310,000.00	1,369,796.71	11,699,000	105,579.92	482,912.54	105,000.00	693,492.16	41,750	14,800
13. Newfield Borough	215,707.83	950,885.65	1,878,300	150,000.00	174,527.88	30,000.00	354,527.88	20,000	3,500
14. Paulsboro Borough	1,285,000.00	4,032,578.02	11,381,200	180,350.51	737,321.38	185,000.00	1,102,671.89	72,000	22,800
15. Pitman Borough	1,245,000.00	5,186,671.28	27,865,600	383,513.16	1,093,177.44	175,000.00	1,651,690.60	66,000	33,750
16. South Harrison Township	125,000.00	1,061,316.99	1,657,700	62,000.00	197,336.37	97,472.32	356,808.69	10,250	3,600
17. Swedesboro Borough	72,433.01	919,166.91	3,055,900	152,000.00	313,563.29	110,000.00	575,563.29	22,000	4,200
18. Washington Township	2,700,090.23	19,026,407.34	39,547,275	625,000.00	2,878,665.60	722,000.00	4,225,665.60	90,000	95,750
19. Wenonah Borough	388,000.00	1,769,107.80	4,498,000	100,355.79	199,402.41	60,000.00	359,758.20	9,250	9,700
20. West Deptford Township	1,884,000.00	14,621,165.30	42,166,300	700,000.00	2,375,975.42	346,000.00	3,421,975.42	108,000	63,550
21. Westville Borough	661,520.55	2,444,936.19	3,366,300	94,000.00	913,234.10	105,000.00	1,112,234.10	64,250	16,350
22. Woodbury City	1,634,132.04	6,288,662.02	78,218,400	650,000.00	1,396,274.48	170,000.00	2,216,274.48	81,250	32,450
23. Woodbury Heights Borough	470,062.39	2,456,995.30	11,338,400	89,386.21	426,137.79	50,000.00	565,524.00	22,000	13,250
24. Woolwich Township	51,000.00	1,111,260.43	3,517,800	154,448.81	301,393.74	30,000.00	485,842.55	8,000	2,200
Totals	$24,473,391.09	$125,812,869.97	$504,447,125	$7,182,698.18	$29,533,609.50	$5,789,660.59	$42,505,968.27	$1,440,500	$673,050

County Percentage Level of Taxable Value of Real Property—100%

Total amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$19,157,120.15
Rate per $100 to be applied to Column II for apportionment of County Taxes	.715056413
Rate per $100 to be applied to Column II for apportionment of County Library Taxes	.020553351

Net County Taxes Apportioned (12A III)	$35,506,756.50
Adjustments (Net Total 12A IIb)	+128,599.91
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$35,635,356.41

Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Bayonne City	$ 130,960,740	$ 282,899,860	$ 413,860,600	....	$ 413,860,600	$ 6,083,935	$ 419,944,535
2. East Newark Borough	10,012,800	28,903,900	38,916,700	....	38,916,700	1,195,629	40,112,329
3. Guttenburg Town	39,897,500	223,832,700	263,730,200	$ 184,800	263,545,400	470,623	264,016,023
4. Harrison Town	26,589,000	63,636,150	90,225,150	....	90,225,150	767,278	90,992,428
5. Hoboken City	26,315,800	87,473,000	113,788,800	3,682,600	110,106,200	471,602	110,577,802
6. Jersey City City	305,392,916	473,387,283	778,780,199	9,402,900	769,377,299	19,394,866	788,772,165
7. Kearny Town	363,268,150	725,393,300	1,088,661,450	....	1,088,661,450	11,806,162	1,100,467,612
8. North Bergen Township	218,860,659	455,908,406	674,769,065	....	674,769,065	7,185,199	681,954,264
9. Secaucus Town	356,603,000	815,748,000	1,172,351,000	1,552,700	1,170,798,300	7,487,634	1,178,285,934
10. Union City City	77,472,500	202,479,300	279,951,800	285,000	279,666,800	8,885,325	288,552,125
11. Weehawken Township	41,111,265	77,672,279	118,783,544	....	118,783,544	403,563	119,187,107
12. West New York Town	47,044,850	133,115,539	180,160,389	564,250	179,596,139	634,875	180,231,014
Totals	$1,643,529,180	$3,570,449,717	$5,213,978,897	$15,672,250	$5,198,306,647	$64,786,691	$5,263,093,338

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1986 (Continued)

TAXING DISTRICT	7 General Tax Rate to Apply per $100 Valuation	8 County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	9 True Value of Class II Railroad Property (C. 139, L. 1966)	10 Equalization (a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	10 Equalization (b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	11 Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	12 Apportionment of Taxes, Section A County Taxes, I Total County Taxes Apportioned (Including Total Net Adjustments)	12 II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	12 II (a) Add Underpayment
1. Bayonne City	$ 10.476	34.88	$ 551,360	....	$ 833,626,411	$ 1,254,122,306	$ 10,598,007.91	....	....
2. East Newark Borough	2.915	111.56	....	....	2,760,043	42,872,372	315,646.94 31,680.86	....	....
3. Guttenburg Town	2.216	101.05	....	....	1,414,429	265,430,452	2,219,124.86 222,729.16	....	....
4. Harrison Town	6.650	33.44	551,346	....	216,431,393	307,975,167	2.602,555.99 261,213.38	....	....
5. Hoboken City	21.650	16.96	6,718,728	....	591,374,778	708,671,308	5,988,654.13 601,069.33	....	....
6. Jersey City City	16.206	32.63	11,415,153	....	1,722,871,641	2,523,058,959	21,321,206.71 2,139,967.22	....	....
7. Kearny Town	2,726	105.57	5,083,970	....	19,623,147	1,125,174,729	9,176,679.98 921,045.16	....	....
8. North Bergen Township	6.632	59.28	1,954,814	....	484,487,609	1,168,396,687	9,873,581.11 990,991.75	....	....
9. Secaucus Town	2.418	100.77	667,096	....	17,479,545	1,196,432,578	9,815,076.35 985,119.74	....	....
10. Union City City	11.367	49.31	18.760	....	310,052,013	598,622,898	5,058,685.81 507,730.26	....	....
11. Weehawken Township	6.932	41.23	176,735	....	183,698,337	303,062,179	2,561,038.59 257,046.36	....	....
12. West New York Town	12.396	40.17	....	....	285,192,089	465,423,103	3,933,075.82 394,755.03	....	....
Totals	....	....	$27,137,965	....	$4,669,011,435	$9,959,242,738	$90,776,682.45	....	....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bayonne City	$ 2,939.81	$ 16,882.50	$10,611,950.60	....	....	$ 16,359,261.00	....	$ 1,015,051.75	....
2. East Newark Borough	12,026.03	....	335,301.77	....	....	346,773.48	....	....	....
3. Guttenburg Town	11,173.98	....	2,430,680.04	....	....	1,088,799.00	....	34,850.00	....
4. Harrison Town	33,934.61	....	2,829,834.76	....	....	3,662,242.00	....	318,566.58	....
5. Hoboken City	251,059.00	2,561.50	6,341,225.96	....	....	7,850,282.25	....	324,773.75	....
6. Jersey City City	165,050.65	....	23,296,123.28	....	....	33,911,938.00	....	1,260,882.00	....
7. Kearny Town	93,509.72	59,636.61	10,063,852.03	....	....	14,497,077.00	....	278,028.50	....
8. North Bergen Township	83,054.81	....	10,761,518.05	....	....	15,769,877.00	....	445,616.50	....
9. Secaucus Town	17,894.47	....	10,782,301.62	....	....	8,331,379.52	....	85,660.00	....
10. Union City City	35,379.13	....	5,531,036.94	....	....	6,975,000.00	....	....	....
11. Weehawken Township	260,597.54	....	2,557,487.41	....	....	3,003,955.25	....	....	....
12. West New York Town	109,101.80	....	4,218,729.05	....	....	6,061,521.00	....	103,218.00	....
Totals	$1,075,721.55	$79,080.61	$89,780,041.51	....	....	$117,858,105.50	....	$3,866,647.08	....

Abstract of Ratables and Exemptions in the County of Hudson, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bayonne City	$ 16,003,924.52	$ 43,990,187.87	$ 376,734,300	$ 3,400,000	$ 14,102,913.31	$ 450,000	$ 17,952,913.31	$ 375,500	$ 147,000
2. East Newark Borough	486,989.79	1,169,065.04	2,490,000	80,000	487,963.43	16,000	583,963.43	14,750	3,050
3. Guttenburg Town	2,295,793.08	5,850,122.12	10,608,500	210,000	757,197.75	300,000	1,267,197.75	31,750	5,800
4. Harrison Town	1,059,361.69	7,870,005.03	15,579,750	....	10,343,238.38	90,000	10,433,238.38	58,500	19,700
5. Hoboken City	9,423,469.67	23,939,751.63	156,351,100	885,126	14,462,613.50	1,996,000	17,343,739.50	66,750	14,850
6. Jersey City City	69,355,956.00	127,824,899.28	410,039,729	4,364,500	98,594,154.00	7,100,000	110,058,654.00	887,000	223,000
7. Kearny Town	5,152,266.06	29,991,223.59	239,854,010	....	24,059,154.16	700,000	24,759,154.16	232,750	78,300
8. North Bergen Township	18,227,358.89	45,224,370.44	166,881,950	654,350	7,554,135.26	2,150,000	10,358,485.26	288,500	67,850
9. Secaucus Town	9,290,074.14	28,489,415.28	135,339,500	200,000	3,517,091.63	260,000	3,977,091.63	97,000	44,050
10. Union City City	20,292,258.20	32,798,295.14	51,027,850	....	10,498,099.56	1,000,000	11,498,099.56	120,750	24,450
11. Weehawken Township	2,699,916.07	8,261,358.73	16,620,400	1,770,000	2,811,428.41	60,000	4,641,428.41	29,500	13,650
12. West New York Town	11,957,294.71	22,340,762.76	76,755,156	1,800,000	7,348,070.13	900,000	10,048,070.13	96,750	20,500
Totals	$166,244,662.82	$377,749,456.91	$1,658,282,245	$13,363,976	$194,536,059.52	$15,022,000	$222,922,035.52	$2,299,500	$662,200

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$69,143,123.40
Rate per $100 to be applied to Col. II for apportionment of County Taxes	0.845053834*
Rate per $100 to be applied to Col. II for apportionment of County Vocational School Taxes	0.084816378*
Net County Taxes Apportioned (12A III)	$89,780,041.51
†Adjustments (Net Total 12A IIb) ±	$ 996,640.94
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$90,776,682.45

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

*Adjustment affected by correct County and Vocational Tax Rate will be included in Col. 12, Sec. A, II (b) of the 1987 Abstract of Ratables (R.S. 54:4.53)

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	 (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Alexandria Township	$ 35,391,687	$ 77,521,919	$ 112,913,606	....	$ 112,913,606	$ 661,784	$ 113,575,390
2. Bethlehem Township	32,522,424	73,021,790	105,544,214	....	105,544,214	384,857	105,929,071
3. Bloomsbury Borough	3,851,600	18,239,400	22,091,000	....	22,091,000	251,956	22,342,956
4. Califon Borough	9,953,875	21,483,600	31,437,475	$ 8,000	31,429,475	417,326	31,846,801
5. Clinton Town	46,142,300	73,489,200	119,631,500	....	119,631,500	638,098	120,269,598
6. Clinton Township	99,654,100	342,153,125	441,807,225	58,800	441,748,425	3,739,541	445,487,966
7. Delaware Township	51,886,250	113,744,395	165,630,645	....	165,630,645	1,994,313	167,624,958
8. East Amwell Township	45,801,929	99,585,201	145,387,130	10,200	145,376,930	926,228	146,303,158
9. Flemington Borough	65,670,138	147,257,150	212,927,288	....	212,927,288	1,899,300	214,826,588
10. Franklin Township	37,906,297	73,483,822	111,390,119	....	111,390,119	12,766,999	124,157,118
11. Frenchtown Borough	8,216,370	31,268,150	39,484,520	....	39,484,520	465,759	39,950,279
12. Glen Gardner Borough	5,858,368	16,325,770	22,184,138	....	22,184,138	261,966	22,446,104
13. Hampton Borough	4,938,534	16,226,600	21,165,134	....	21,165,134	295,002	21,460,136
14. High Bridge Borough	21,984,945	75,130,195	97,115,140	....	97,115,140	448,445	97,563,585
15. Holland Township	30,770,162	75,783,725	106,553,887	13,000	106,540,887	8,726,367	115,267,254
16. Kingwood Township	32,926,900	65,099,788	98,026,688	....	98,026,688	1,052,459	99,079,147
17. Lambertville City	49,117,138	96,081,130	145,198,268	....	145,198,268	1,586,172	146,784,440
18. Lebanon Borough	20,685,007	23,789,700	44,474,707	....	44,474,707	400,868	44,875,575
19. Lebanon Township	65,979,100	106,462,429	172,441,529	....	172,441,529	1,062,443	173,503,972
20. Milford Borough	8,029,200	31,119,550	39,148,750	....	39,148,750	246,207	39,394,957
21. Raritan Township	89,664,100	213,474,100	303,138,200	....	303,138,200	1,983,700	305,121,900
22. Readington Township	150,952,950	285,732,268	436,685,218	....	436,685,218	2,898,803	439,584,021
23. Stockton Borough	4,988,645	12,608,780	17,597,425	....	17,597,425	279,581	17,877,006
24. Tewksbury Township	134,907,345	198,976,075	333,883,420	....	333,883,420	1,275,021	335,158,441
25. Union Township	37,640,505	100,407,638	138,048,143	69,200	137,978,943	689,518	138,668,461
26. West Amwell Township	35,160,498	63,647,216	98,807,714	....	98,807,714	774,050	99,581,764
Totals	$1,130,600,367	$2,452,112,716	$3,582,713,083	$159,200	$3,582,553,883	$46,126,763	$3,628,680,646

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Alexandria Township	$ 2.300	95.21	....	....	$ 7,741,594	$ 121,316,984	$ 559,714.13	....	....
2. Bethlehem Township	2.670	87.16	$ 4,920	....	16,852,198	122,786,189	566,492.53	....	....
3. Bloomsbury Borough	2.570	91.64	1,814	....	2,625,891	24,970,661	115,205.90	....	....
4. Califon Borough	3.240	82.08	....	$ 1,747	7,377,967	39,223,021	180,961.30	....	....
5. Clinton Town	2.020	137.53	....	31,110,483	....	89,159,115	411,348.97	....	....
6. Clinton Township	2.530	83.97	2,285	11,225	89,085,079	534,564,105	2,466,291.79	....	....
7. Delaware Township	2.110	102.48	....	698,426	....	166,926,532	770,140.63	....	....
8. East Amwell Township	2.160	94.63	21,932	579	11,267,820	157,592,331	727,075.89	....	....
9. Flemington Borough	1.960	122.15	724	34,322,937	....	180,504,375	832,784.05	....	....
10. Franklin Township	2.320	90.40	1,151	....	14,545,503	138,703,772	639,930.69	....	....
11. Frenchtown Borough	2.750	96.44	....	....	3,278,243	43,228,522	199,441.28	....	....
12. Glen Gardner Borough	3.060	88.64	327	....	3,073,158	25,519,589	117,738.46	....	....
13. Hampton Borough	4.680	62.31	6,764	....	13,075,696	34,542,596	159,367.45	....	....
14. High Bridge Borough	2.890	91.31	12,686	....	12,631,503	110,207,774	508,460.12	....	....
15. Holland Township	1.150	59.66	542	8,790	79,266,136	194,525,142	897,470.96	....	....
16. Kingwood Township	2.370	87.45	....	....	16,597,196	115,676,343	533,690.18	....	....
17. Lambertville City	1.670	118.59	9,191	19,285,278	....	127,508,353	588,278.94	....	....
18. Lebanon Borough	2.290	106.82	108	2,358,944	....	42,516,739	196,157.36	....	....
19. Lebanon Township	2.010	85.80	77	....	31,959,456	205,463,505	947,936.74	....	....
20. Milford Borough	2.650	86.78	1,779	....	14,378,870	53,775,606	248,101.84	....	....
21. Raritan Township	4.200	56.36	381	....	248,774,123	553,896,404	2,555,484.26	....	....
22. Readington Township	2.410	82.02	3,459	....	100,856,845	540,444,325	2,493,421.07	....	....
23. Stockton Borough	2.600	96.17	....	....	945,092	18,822,098	86,838.58	....	....
24. Tewksbury Township	2.020	105.12	....	12,438,540	....	322,719,901	1,488,916.74	....	....
25. Union Township	2.210	91.10	1,791	6,760	16,024,823	154,688,315	713,677.78	....	....
26. West Amwell Township	2.140	103.45	....	2,055,810	....	97,525,954	449,950.39	....	....
Totals	....	....	$69,931	$102,299,519	$690,357,193	$4,216,808,251	$19,454,878.03	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R S 26 3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R S 54 4-49, R S 54 4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C 30, L 1977)
	Deduct Overpayment	Add Underpayment							
1. Alexandria Township	$ 3,151.52	....	$ 556,562.61	$ 34,545.40		$ 1,209,132.70	$ 734,816.78	....	....
2. Bethlehem Township	4,605.21	....	561,887.32	34,862.87	....	1,264,019.50	843,279.02	....	....
3. Bloomsbury Borough	9.96	....	115,195.94	7,150.65	....	391,430.00	....	....	....
4. Califon Borough	550.56	....	180,410.74	11,198.32	....	399,096.08	290,387.59	....	....
5. Clinton Town	66.66	....	411,282.31	25,529.81	....	697,470.00	666,335.82	....	....
6. Clinton Township	1,542.42	....	2,464,749.37	152,991.66	....	4,107,437.00	3,466,664.80	....	....
7. Delaware Township	27,842.74	....	742,297.89	46,168.03	....	1,392,542.00	925,438.88	....	....
8. East Amwell Township	1,574.20	....	725,501.69	45,028.45	....	1,358,982.90	875,869.37	....	....
9. Flemington Borough	....	....	832,784.05	....	....	1,692,213.50	945,563.88	....	....
10. Franklin Township	5,474.09	....	634,456.60	39,366.16	....	1,034,924.50	1,018,063.84	....	....
11. Frenchtown Borough	101.18	....	199,340.10	12,373.72	....	445,471.00	258,035.16	....	....
12. Glen Gardner Borough	2,969.27	....	114,769.19	7,120.75	....	264,880.00	169,668.93	....	....
13. Hampton Borough	375.16	....	158,992.29	9,868.71	....	388,124.00	242,038.97	....	....
14. High Bridge Borough	1,041.65	....	507,418.47	31,496.41	....	1,082,864.00	705,942.00	....	....
15. Holland Township	802.22	....	896,668.74	55,658.44	....	....	368,855.04	....	....
16. Kingwood Township	1,356.41	....	532,333.77	33,038.86	....	950,397.00	735,771.47	.....	....
17. Lambertville City	680.91	....	587,598.03	....	....	806,494.00	855,558.16	....	....
18. Lebanon Borough	3,887.75	....	192,269.61	11,927.01	....	478,776.00	255,210.15	....	....
19. Lebanon Township	331.38	....	947,605.36	58,821.23	....	658,084.30	1,615,030.61	....	....
20. Milford Borough	500.00	....	247,601.84	....	....	477,558.00	285,108.02	....	....
21. Raritan Township	59,312.09	....	2,496,172.17	154,844.42	....	4,682,406.49	2,975,710.15	....	....
22. Readington Township	2,648.70	....	2,490,772.37	154,608.90	....	4,075,007.36	2,817,998.80	....	....
23. Stockton Borough	3.36	....	86,835.22	5,390.18	....	135,567.50	161,923.80	....	....
24. Tewksbury Township	21,693.89	....	1,467,222.85	91,056.58	....	2,118,164.00	2,485,791.70	....	....
25. Union Township	2,083.22	....	711,594.56	44,164.91	....	1,255,259.97	1,041,324.03	....	....
26. West Amwell Township	2,273.48	....	447,676.91	27,788.53	....	679,516.00	877,735.03	....	....
Totals	$144,878.03	....	$19,310,000.00	$1,095,000.00	....	$32,045,817.80	$25,618,122.00	....	....

Abstract of Ratables and Exemptions in the County of Hunterdon, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alexandria Township	$ 75,000.00	$ 2,610,057.49	$ 9,753,000	$ 350,000.00	$ 354,085.68	$ 209,699.52	$ 913,785.20	$ 13,250.00	$ 8,700.00
2. Bethlehem Township	120,000.00	2,824,048.71	4,794,843	375,000.00	295,934.42	171,543.55	842,477.97	11,200.00	9,900.00
3. Bloomsbury Borough	60,350.00	574,126.59	2,457,800	103,000.00	84,026.78	28,705.86	215,732.64	6,500.00	3,000.00
4. Califon Borough	148,360.00	1,029,452.73	2,350,000	70,000.00	110,108.19	33,000.00	213,108.19	8,000.00	3,400.00
5. Clinton Town	620,554.52	2,421,172.46	13,197,500	200,000.00	341,444.74	54,000.00	595,444.74	6,000.00	5,900.00
6. Clinton Township	1,067,880.84	11,259,723.67	55,571,133	1,100,000.00	1,361,548.46	185,000.00	2,646,548.46	25,500.00	26,450.00
7. Delaware Township	424,224.44	3,530,671.24	5,536,800	617,961.29	430,550.24	275,000.00	1,323,511.53	23,250.00	12,200.00
8. East Amwell Township	144,364.54	3,149,746.95	3,271,900	250,000.00	435,121.32	140,000.00	825,121.32	19,000.00	12,400.00
9. Flemington Borough	736,164.88	4,206,726.31	28,654,870	365,000.00	840,097.43	80,000.00	1,285,097.43	19,250.00	7,500.00
10. Franklin Township	151,360.16	2,878,171.26	6,029,100	180,000.00	374,429.51	126,000.00	680,429.51	13,500.00	8,700.00
11. Frenchtown Borough	181,865.21	1,097,085.19	2,715,800	100,000.00	205,922.26	60,000.00	365,922.26	8,750.00	3,800.00
12. Glen Gardner Borough	130,187.40	686,626.27	622,700	110,000.00	157,032.30	64,049.47	331,081.77	4,500.00	1,850.00
13. Hampton Borough	204,738.48	1,003,762.45	1,233,600	44,000.00	259,368.67	67,000.00	370,368.67	9,750.00	3,450.00
14. High Bridge Borough	491,491.62	2,819,212.50	4,899,050	200,000.00	377,128.26	100,000.00	677,128.26	19,750.00	10,650.00
15. Holland Township	....	1,321,182.22	6,286,390	1,200,000.00	3,962,788.49	35,116.51	5,197,905.00	34,250.00	19,300.00
16. Kingwood Township	92,627.35	2,344,168.45	3,705,600	260,000.00	324,167.77	170,000.00	754,167.77	18,000.00	7,800.00
17. Lambertville City	190,706.69	2,440,356.88	17,026,200	150,000.00	541,216.45	265,000.00	956,216.45	43,750.00	10,250.00
18. Lebanon Borough	86,130.17	1,024,312.94	2,112,100	125,000.00	268,462.61	80,000.00	473,462.61	4,750.00	2,450.00
19. Lebanon Township	192,590.00	3,472,131.50	61,621,350	1,350,000.00	1,754,412.70	150,000.00	3,254,412.70	34,500.00	15,250.00
20. Milford Borough	30,000.00	1,040,267.86	4,543,250	305,000.00	502,108.74	32,319.71	839,428.45	13,500.00	4,450.00
21. Raritan Township	2,485,563.19	12,794,696.42	66,131,200	1,400,000.00	2,092,889.49	300,000.00	3,792,889.49	32,000.00	30,200.00
22. Readington Township	1,035,592.03	10,573,979.46	21,443,350	940,000.00	1,781,604.27	500,000.00	3,221,604.27	43,250.00	37,400.00
23. Stockton Borough	74,226.37	463,943.07	1,633,500	72,000.00	61,316.88	28,037.23	161,354.11	6,500.00	2,500.00
24. Tewksbury Township	603,286.63	6,765,521.76	12,486,500	550,000.00	768,238.98	310,000.00	1,628,238.98	8,000.00	12,600.00
25. Union Township	....	3,052,343.47	35,883,400	452,707.79	434,747.07	160,000.00	1,047,454.86	15,250.00	9,750.00
26. West Amwell Township	93,522.35	2,126,238.82	8,585,950	275,000.00	452,480.60	140,000.00	867,480.60	13,000.00	8,300.00
Totals	$9,440,786.87	$87,509,726.67	$382,546,886	$11,144,669.08	$18,571,232.31	$3,764,471.85	$33,480,373.24	$454,950.00	$278,150.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget .... $ 5,380,000.00
Rate per $100 to be applied to Column II for apportionment of County Taxes 0.46136502
Net County Taxes Apportioned (12A III) $19,310,000.00
*Adjustments (Net Total 12A II) .... $ 144,875.03
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $19,454,878.03

Rate per $100 to be applied to Column II for apportionment of County Library Taxes 0.02863867
Net County Library Taxes Apportioned (12 B A) .... $ 1,095,000.00
Adjustments (Net Total) .... $ 9,026.59
Total County Library Taxes .... $ 1,104,026.59
*Net Overpayments are added to the Net Taxes Apportioned
Net Underpayments are deducted from the Net Taxes Apportioned

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. East Windsor Township	$ 79,592,800	$ 232,728,700	$ 312,321,500	....	$ 312,321,500	$ 1,874,117	$ 314,195,617
2. Ewing Township	35,698,785	185,676,685	221,375,470	$ 268,330	221,107,140	4,228,086	225,335,226
3. Hamilton Township	271,693,800	921,366,050	1,193,059,850	57,200	1,193,002,650	22,545,846	1,215,548,496
4. Hightstown Borough	11,973,200	31,399,600	43,372,800	9,600	43,363,200	1,843,561	45,206,761
5. Hopewell Borough	13,565,850	47,109,350	60,675,200	....	60,675,200	1,383,478	62,058,678
6. Hopewell Township	158,667,470	373,480,650	532,148,120	200,700	531,947,420	3,873,253	535,820,673
7. Lawrence Township	114,792,200	360,525,550	475,317,750	106,700	475,211,050	3,102,321	478,313,371
8. Pennington Borough	23,189,300	54,659,025	77,848,325	....	77,848,325	1,883,584	79,731,909
9. Princeton Borough	139,790,500	268,203,500	407,994,000	....	407,994,000	6,402,657	414,396,657
10. Princeton Township	231,736,700	448,663,800	680,400,500	....	680,400,500	2,701,709	683,102,209
11. Trenton City	62,314,310	232,561,190	294,875,500	2,200,610	292,674,890	12,514,489	305,189,379
12. Washington Township	22,449,225	41,554,300	64,003,525	3,100	64,000,425	838,130	64,838,555
13. West Windsor Township	176,405,600	314,984,500	491,390,100	62,800	491,327,300	15,840,132	507,167,432
Totals	$1,341,869,740	$3,512,912,900	$4,854,782,640	$2,909,040	$4,851,873,600	$79,031,363	$4,930,904,963

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1986 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139 L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. East Windsor Township	$ 6.28	45.60	....	....	$ 382,636,695	$ 696,832,312	$ 5,143,405.37	....	....
2. Ewing Township	11.26	24.84	$ 143,299	....	714,958,141	940,436,666	6,941,479.19	....	....
3. Hamilton Township	4.71	58.78	199,066	....	873,441,386	2,089,188,948	15,420,561.68	....	....
4. Hightstown Borough	7.76	40.91	....	....	65,401,919	110,608,680	816,416.33	....	....
5. Hopewell Borough	2.58	82.95	8,848	....	13,897,587	75,965,113	560,707.88	....	....
6. Hopewell Township	2.33	90.74	2,255	....	67,026,079	602,849,007	4,449,702.98	....	....
7. Lawrence Township	5.63	41.24	2,596	....	703,057,659	1,181,373,626	8,719,864.65	....	....
8. Pennington Borough	2.66	80.86	329	....	19,435,145	99,167,383	731,966.70	....	....
9. Princeton Borough	2.70	78.00	64,931	....	124,083,315	538,544,903	3,975,066.45	....	....
10. Princeton Township	2.67	73.20	17,527	....	256,118,845	939,238,581	6,932,635.98	....	....
11. Trenton City	14.68	34.53	1,450,297	....	617,494,758	924,134,434	6,821,150.41	....	....
12. Washington Township	4.56	42.15	3,126	....	90,878,644	155,720,325	1,149,390.95	....	....
13. West Windsor Township	2.72	82.49	505,151	....	115,282,365	622,954,946	4,598,107.42	....	....
Totals	....	....	$2,397,425	....	$4,043,712,538	$8,977,014,926	$66,260,455.99	....	....

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. East Windsor Township	$ 74,636.39	....	$ 5,068,768.98	$ 514,241.32	....	....	*$ 10,363,485.91	....	....
2. Ewing Township	47,075.94	....	6,894,403.25	700,242.07	....	$14,361,885.00	....	....	....
3. Hamilton Township	39,756.58	....	15,380,805.10	....	....	30,976,369.00	....	....	....
4. Hightstown Borough	7,928.87	....	808,487.46	82,070.49	....	....	* 1,771,547.48	....	....
5. Hopewell Borough	....	....	560,707.88	....	....	....	** 813,718.01	....	....
6. Hopewell Township	3,386.16	....	4,446,316.82	451,906.75	....	....	** 6,529,112.57	....	....
7. Lawrence Township	288,108.20	....	8,431,756.45	872,887.08	....	12,836,945.00	....	....	....
8. Pennington Borough	....	....	731,966.70	....	....	....	** 1,062,622.42	....	....
9. Princeton Borough	523.96	....	3,974,542.49	....	....	....	*** 4,909,009.62	....	....
10. Princeton Township	38,589.39	....	6,894,046.59	....	....	....	*** 8,319,791.00	....	....
11. Trenton City	105,663.31	....	6,715,487.10	....	....	15,072,179.00	....	$ 33,587.00	....
12. Washington Township	7,403.79	....	1,141,987.16	115,981.04	....	1,633,529.62	....	....	....
13. West Windsor Township	178.77	....	4,597,928.65	467,359.25	....	....	**** 6,087,147.92	....	....
Totals	$613,251.36	....	$65,647,204.63	$3,204,688.00	....	$74,880,907.62	$39,856,434.93	$33,587.00	....

*East Windsor-Hightstown Regional School District
**Hopewell Valley Regional School District
***Princeton Regional School District
****West Windsor-Plainsboro (Middlesex Co.) Regional School District

Abstract of Ratables and Exemptions in the County of Mercer, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. East Windsor Township	$ 3,772,000.00	$ 19,718,496.21	$ 33,752,800	$ 1,125,000.00	$ 3,335,514.23	$ 250,000.00	$ 4,710,514.23	$ 21,750.00	$ 28,700.00
2. Ewing Township	3,404,628.90	25,361,159.22	133,699,020	600,000.00	10,026,856.21	567,500.00	11,194,356.21	241,250.00	131,300.00
3. Hamilton Township	10,818,381.31	57,175,555.41	139,647,830	3,400,000.00	21,705,896.03	1,174,239.69	26,280,135.72	766,750.00	355,950.00
4. Hightstown Borough	854,252.00	3,516,357.43	22,389,038	225,000.00	567,300.00	148,400.00	960,700.00	22,500.00	10,400.00
5. Hopewell Borough	226,171.72	1,600,597.61	4,210,950	198,275.00	389,513.50	20,000.00	607,788.50	11,750.00	5,200.00
6. Hopewell Township	1,010,748.51	12,438,084.65	37,318,200	997,689.48	2,714,760.00	320,000.00	4,032,449.48	44,000.00	41,200.00
7. Lawrence Township	4,775,384.63	29,916,973.16	98,322,450	1,313,000.00	6,792,150.06	600,000.00	8,705,150.06	117,500.00	66,100.00
8. Pennington Borough	323,855.40	2,118,444.52	13,346,650	190,028.44	485,026.91	45,000.00	720,055.35	7,250.00	6,700.00
9. Princeton Borough	2,279,955.49	11,163,507.60	296,284,600	843,000.00	5,299,446.21	280,000.00	6,422,446.21	25,000.00	13,300.00
10. Princeton Township	3,005,650.00	18,219,487.59	186,033,790	1,274,503.00	4,028,637.00	468,000.00	5,771,140.00	32,500.00	31,150.00
11. Trenton City	22,956,623.99	44,777,877.09	477,471,280	2,120,000.00	37,076,729.85	4,250,000.00	43,446,729.85	869,250.00	159,500.00
12. Washington Township	64,190.17	2,955,687.99	5,380,740	541,424.15	1,646,554.68	100,000.00	2,287,978.83	16,500.00	11,950.00
13. West Windsor Township	2,641,274.88	13,793,710.70	72,989,500	1,725,000.00	3,590,602.06	280,000.00	5,595,602.06	29,500.00	22,100.00
Totals	$56,133,117.00	$239,755,939.18	$1,520,846,848	$14,552,920.07	$97,678,986.74	$8,503,139.69	$120,735,046.50	$2,205,500.00	$883,550.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$31,575,457.88
Rate per $100 to be applied to Col. II for apportionment of County Taxes	.73811235
Net County Taxes Apportioned (12A III)	$65,647,204.63
‡Adjustments (Net Total 12A IIb) ±	$ 613,251.36
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$66,260,455.99

Net County Library Budget	$3,204,688.00
Total Adjustments	$ 29,525.38
Total County Library Taxes Apportioned	$3,234,213.38
County Library Apportioned Rate	$ .07502625

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Carteret Borough	$ 91,540,700	$ 240,352,200	$ 331,892,900	$ 16,100	$ 331,876,800	$ 2,487,726	$ 334,364,526
2. Cranbury Township	88,097,600	132,078,100	220,175,700		220,175,700	1,136,300	221,312,000
3. Dunellen Borough	51,127,400	92,314,900	143,442,300		143,442,300	3,552,440	146,994,740
4. East Brunswick Township	483,527,300	1,063,266,900	1,546,794,200	106,700	1,546,687,500	18,644,300	1,565,331,800
5. Edison Township	815,475,100	1,972,029,400	2,787,504,500	1,380,100	2,786,124,400	24,190,940	2,810,315,340
6. Helmetta Borough	6,259,100	24,574,700	30,833,800		30,833,800	182,702	31,016,502
7. Highland Park Borough	92,768,200	205,496,500	298,264,700	766,000	297,498,700	2,154,136	299,652,836
8. Jamesburg Borough	30,461,000	73,709,400	104,170,400		104,170,400	2,028,497	106,198,897
9. Metuchen Borough	178,084,500	256,332,300	434,416,800		434,416,800	13,657,211	448,074,011
10. Middlesex Borough	160,250,600	300,660,900	460,911,500	836,000	460,075,500	2,480,837	462,556,337
11. Milltown Borough	78,392,000	159,514,100	237,906,100	7,000	237,899,100	700,729	238,599,829
12. Monroe Township	67,301,600	299,718,600	367,020,200		367,020,200	3,024,145	370,044,345
13. New Brunswick City	97,477,600	424,661,500	522,139,100	2,844,000	519,295,100	49,256,160	568,551,260
14. North Brunswick Township	261,861,500	714,490,800	976,352,300		976,352,300	5,872,497	982,224,797
15. Old Bridge Township	422,779,700	922,973,200	1,345,752,900	4,411,700	1,341,341,200	12,183,700	1,353,524,900
16. Perth Amboy City	83,049,100	241,996,800	325,045,900	69,000	324,976,900	3,091,176	328,068,076
17. Piscataway Township	207,580,700	617,388,600	824,969,300		824,969,300	25,622,804	850,592,104
18. Plainsboro Township	155,293,600	470,787,300	626,080,900	2,310,800	623,770,100	6,169,465	629,939,565
19. Sayreville Borough	170,113,800	463,353,900	633,467,700	1,921,900	631,545,800	5,367,480	636,913,280
20. South Amboy City	51,480,300	122,196,400	173,676,700		173,676,700	1,770,335	175,447,035
21. South Brunswick Township	335,398,300	832,532,700	1,167,931,000	198,500	1,167,732,500	14,718,013	1,182,450,513
22. South Plainfield Borough	398,479,600	899,105,700	1,297,585,300		1,297,585,300	9,852,815	1,307,438,115
23. South River Borough	102,405,500	254,427,300	356,832,800		356,832,800	1,668,459	358,501,259
24. Spotswood Borough	54,153,100	124,494,400	178,647,500		178,647,500	2,902,882	181,550,382
25. Woodbridge Township	980,032,700	2,277,047,500	3,257,080,200		3,257,080,200	28,369,564	3,285,449,764
Totals	$5,463,390,600	$13,185,504,100	$18,648,894,700	$14,867,800	$18,634,026,900	$241,085,313	$18,875,112,213

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10 Equalization		11	12 Apportionment of Taxes Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Carteret Borough	$ 4.35	56.28	$ 29,443	....	$ 293,475,410	$ 627,869,379	$ 3,335,322.11	....	....
2. Cranbury Township	1.56	119.21	942	$ 27,488,290	....	193,824,652	1,029,621.23	....	....
3. Dunellen Borough	3.22	75.56	89,654	....	54,197,819	201,282,213	1,069,236.75	....	....
4. East Brunswick Township	2.87	88.75	520	....	217,544,994	1,782,877,314	9,470,871.38	....	....
5. Edison Township	2.48	76.48	640,783	....	922,646,973	3,733,603,096	19,833,375.19	....	....
6. Helmetta Borough	3.02	101.21	....	....	2,518,776	33,535,278	178,143.66	....	....
7. Highland Park Borough	3.58	84.77	3,770	....	57,719,313	357,375,919	1,898,426.40	....	....
8. Jamesburg Borough	2.51	110.45	9,871	8,546,683	....	97,662,085	518,793.43	....	....
9. Metuchen Borough	3.12	82.76	539,231	....	101,191,891	549,805,133	2,920,634.89	....	....
10. Middlesex Borough	2.72	104.66	9,582	10,908,647	....	451,657,272	2,399,260.95	....	....
11. Milltown Borough	2.32	94.45	6,224	....	18,285,539	256,891,592	1,364,640.85	....	....
12. Monroe Township	4.20	43.66	1,125	....	481,927,294	851,972,764	4,525,787.84	....	....
13. New Brunswick City	4.05	78.59	757,840	....	175,973,308	745,282,408	3,959,035.08	....	....
14. North Brunswick Township	2.30	87.51	262,008	....	193,212,752	1,175,699,557	6,245,465.80	....	....
15. Old Bridge Township	2.91	97.32	83,448	....	47,287,771	1,400,896,119	7,441,738.62	....	....
16. Perth Amboy City	7.33	35.06	608,916	....	666,601,764	995,278,756	5,287,047.52	....	....
17. Piscataway Township	4.64	47.35	12,208	....	952,699,301	1,803,303,613	9,579,378.48	....	....
18. Plainsboro Township	1.96	90.50	4,021	....	69,486,853	699,430,439	3,715,463.58	....	....
19. Sayreville Borough	3.00	61.69	94,853	....	466,047,581	1,103,055,714	5,859,572.45	....	....
20. South Amboy City	2.05	93.57	1,835,574	....	14,749,767	192,032,376	1,020,100.44	....	....
21. South Brunswick Township	2.22	98.66	482,639	....	43,068,875	1,226,002,027	6,512,678.92	....	....
22. South Plainfield Borough	1.85	125.21	324,014	237,439,034	....	1,070,323,095	5,685,692.61	....	....
23. South River Borough	2.94	102.88	1,695	6,050,935	....	352,452,019	1,872,270.01	....	....
24. Spotswood Borough	3.01	92.71	195,367	....	22,191,976	203,937,725	1,083,343.17	....	....
25. Woodbridge Township	2.45	86.91	2,905,287	....	604,070,702	3,892,425,753	20,677,061.38	....	....
Totals	....	....	$6,899,015	$290,433,589	$5,404,898,659	$23,998,476,298	$127,482,962.74	....	....

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Carteret Borough	$ 33,092.61	....	$ 3,302,229.50	....	....	$ 7,702,469.11	....	....	....
2. Cranbury Township	11,645.45	....	1,017,975.78	....	....	1,987,165.50	....	....	....
3. Dunellen Borough	58.74	....	1,069,178.01	....	....	2,799,388.00	....	....	....
4. East Brunswick Township	4,062.84	....	9,466,808.54	....	....	25,063,797.00	....	....	....
5. Edison Township	199,151.38	....	19,634,223.81	....	....	41,254,230.00	....	*$ 4,242,800.00	....
6. Helmetta Borough	....	....	178,143.66	....	....	610,919.00	....	....	....
7. Highland Park Borough	13,264.59	....	1,885,161.81	....	....	6,025,936.87	....	....	....
8. Jamesburg Borough	552.18	....	518,241.25	....	....	1,485,611.00	....	....	....
9. Metuchen Borough	16,390.38	....	2,904,244.51	....	....	7,609,110.00	....	....	....
10. Middlesex Borough	7,416.26	....	2,391,844.69	....	....	6,914,291.75	....	....	....
11. Milltown Borough	2,918.81	....	1,361,722.04	....	....	3,602,180.50	....	....	....
12. Monroe Township	15,241.18	....	4,510,546.66	....	....	8,782,629.00	....	....	....
13. New Brunswick City	9,543.62	....	3,949,491.46	....	....	10,620,633.00	....	788,220.62	....
14. North Brunswick Township	201,746.92	....	6,043,718.88	....	....	13,737,217.00	....	....	....
15. Old Bridge Township	43,894.41	....	7,397,844.21	....	....	*22,955,925.50	....	....	....
16. Perth Amboy City	4,048.18	....	5,282,999.34	....	....	9,704,647.00	....	192,048.50	....
17. Piscataway Township	99,009.74	....	9,480,368.74	....	....	24,479,195.50	....	....	....
18. Plainsboro Township	47,135.63	....	3,668,327.95	....	....	....	$ 6,127,742.37	....	....
19. Sayreville Borough	398,202.94	....	5,461,369.51	....	....	13,091,596.00	....	....	....
20. South Amboy City	2,530.89	....	1,017,569.55	....	....	2,509,224.00	....	14,304.00	....
21. South Brunswick Township	96,640.72	....	6,416,038.20	....	....	16,063,216.21	....	....	....
22. South Plainfield Borough	98,501.28	....	5,587,191.33	....	....	15,031,878.00	....	....	....
23. South River Borough	13,893.88	....	1,858,376.13	....	....	*5,655,195.00	....	....	....
24. Spotswood Borough	126.92	....	1,083,216.25	....	....	3,109,786.50	....	....	....
25. Woodbridge Township	202,893.19	....	20,474,168.19	....	....	46,389,609.50	....	....	....
Totals	$1,521,962.74	....	$125,961,000.00	....	....	$297,185,850.94	$ 6,127,742.37	$5,237,373.12	....

*Edison includes $1,100,000 added 85-86 budget
*Old Bridge includes $416,342 added 85-86 budget
*South River includes $16,899 added 85-86 budget

Abstract of Ratables and Exemptions in the County of Middlesex, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C II Local Municipal Purposes	Section D Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Carteret Borough	$ 3,507,867.73	$ 14,512,566.34	$ 50,041,100	$ 693,000.00	$ 4,498,477.00	$ 350,000.00	$ 5,541,477.00	$ 236,250.00	$ 86,550.00
2. Cranbury Township	435,555.00	3,440,696.28	13,407,900	335,000.00	911,147.90	90,000.00	1,336,147.90	8,500.00	6,300.00
3. Dunellen Borough	853,802.20	4,722,368.21	13,036,200	28,600.00	890,255.36	135,000.00	1,053,855.36	55,500.00	23,550.00
4. East Brunswick Township	10,298,875.00	44,829,480.54	140,218,500	1,165,000.00	8,816,157.00	670,465.00	10,651,622.00	130,250.00	144,950.00
5. Edison Township	4,496,504.54	69,627,758.35	271,456,000	4,300,000.00	29,405,625.55	1,100,000.00	34,805,625.55	319,250.00	231,400.00
6. Helmetta Borough	147,254.41	936,317.07	2,678,800	100,000.00	189,590.61	40,000.00	329,590.61	6,500.00	2,400.00
7. Highland Park Borough	2,796,256.94	10,707,355.62	47,690,800	500,000.00	1,789,462.43	203,000.00	2,492,462.43	45,500.00	28,250.00
8. Jamesburg Borough	652,045.97	2,655,898.22	13,556,400	175,000.00	549,746.37	130,000.00	854,746.37	25,750.00	11,000.00
9. Metuchen Borough	3,456,982.98	13,970,33[illegible].49	52,457,000	212,900.00	2,195,911.95	300,000.00	2,708,811.95	83,500.00	53,950.00
10. Middlesex Borough	3,248,469.74	12,554,606.18	28,073,200	450,000.00	2,021,455.04	395,000.00	2,866,455.04	97,000.00	59,500.00
11. Milltown Borough	551,665.38	5,515,567.92	20,531,900	70,000.00	1,157,238.85	100,000.00	1,327,238.85	64,000.00	33,250.00
12. Monroe Township	2,231,333.40	15,524,509.06	49,288,900	1,000,000.00	2,824,444.24	400,000.00	4,224,444.24	61,000.00	100,100.00
13. New Brunswick City	7,628,085.51	22,986,430.59	443,407,900	467,850.00	18,066,057.36	1,125,000.00	19,658,907.36	201,250.00	46,850.00
14. North Brunswick Township	2,741,389.40	22,522,325.28	79,760,100	983,500.00	5,523,999.57	350,000.00	6,857,499.57	110,750.00	59,850.00
15. Old Bridge Township	8,960,000.00	39,313,769.71	196,195,400	1,099,000.00	6,605,513.65	1,125,486.35	8,830,000.00	221,250.00	169,950.00
16. Perth Amboy City	8,841,115.95	24,020,810.79	102,375,100	750,000.00	7,856,014.00	600,000.00	9,206,014.00	274,500.00	65,550.00
17. Piscataway Township	5,438,142.76	39,397,707.00	226,248,100	600,000.00	7,061,727.34	830,000.00	8,491,727.34	141,750.00	109,750.00
18. Plainsboro Township	2,522,151.77	12,318,222.09	77,451,700	342,000.00	1,269,128.69	99,000.00	1,710,128.69	5,000.00	5,200.00
19. Sayreville Borough	550,334.00	19,103,299.51	121,508,900	2,800,000.00	14,316,720.00	240,000.00	17,356,720.00	223,500.00	149,800.00
20. South Amboy City	52,500.00	3,593,597.55	31,179,600	400,000.00	4,754,955.25	165,000.00	5,319,955.25	92,500.00	23,650.00
21. South Brunswick Township	3,747,835.38	26,227,089.79	83,597,800	1,549,000.00	6,857,045.38	650,000.00	9,056,045.38	58,250.00	52,600.00
22. South Plainfield Borough	3,502,950.00	24,122,019.33	82,161,600	1,185,700.00	4,839,826.00	400,000.00	6,425,526.00	132,250.00	101,350.00
23. South River Borough	3,012,351.84	10,525,922.97	39,556,800	500,000.00	1,200,782.17	280,000.00	1,980,782.17	182,250.00	55,500.00
24. Spotswood Borough	1,258,810.87	5,451,813.62	20,031,700	175,000.00	1,113,530.52	120,000.00	1,408,530.52	33,000.00	32,850.00
25. Woodbridge Township	13,394,604.68	80,258,382.37	288,568,900	....	26,343,260.00	2,100,000.00	28,443,260.00	791,250.00	395,700.00
Totals	$94,326,885.45	$528,838,851.88	$2,494,480,300	$19,881,550.00	$161,058,072.23	$11,997,951.35	$192,937,573.58	$3,600,500.00	$2,049,800.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget .... $ 54,025,500.00
Rate per $100 to be applied to Column II for apportionment of County Taxes .... .531212737
Net County Taxes Apportioned (12A III) $125,961,000.00

*Adjustments (Net Total 12A IIb)± .... $ 1,521,962.74
Total County Taxes Apportioned (Including Adjustments—Total 12A I) $127,482,962.74
*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1986

TAXING DISTRICT	1 Taxable Value		2	3	4	5	6
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Aberdeen Township	$ 96,008,150	$ 268,822,250	$ 364,830,400	....	$ 364,830,400	$ 2,129,240	$ 366,959,640
2. Allenhurst Borough	14,586,400	26,614,000	41,200,400	....	41,200,400	266,173	41,466,573
3. Allentown Borough	3,744,250	18,296,450	22,040,700	$ 95,050	21,945,650	915,965	22,861,615
4. Asbury Park City	24,393,500	100,669,050	125,062,550	890,300	124,172,250	10,345,297	134,517,547
5. Atlantic Highlands Borough	53,131,600	91,127,400	144,259,000	136,100	144,122,900	2,217,701	146,340,601
6. Avon-By-The-Sea Borough	39,999,550	43,581,550	83,581,100	....	83,581,100	312,288	83,893,388
7. Belmar Borough	78,087,200	112,006,600	190,093,800	....	190,093,800	850,752	190,944,552
8. Bradley Beach Borough	31,046,475	74,516,300	105,562,775	....	105,562,775	515,664	106,078,439
9. Brielle Borough	98,958,600	137,131,900	236,090,500	....	236,090,500	675,588	236,766,088
10. Colts Neck Township	105,340,500	184,647,600	289,988,100	....	289,988,100	3,226,826	293,214,926
11. Deal Borough	66,830,700	94,034,000	160,864,700	....	160,864,700	677,690	161,542,390
12. Eatontown Borough	122,609,500	264,680,100	387,289,600	....	387,289,600	7,875,804	395,165,404
13. Englishtown Borough	7,953,470	17,259,480	25,212,950	....	25,212,950	2,290,484	27,503,434
14. Fair Haven Borough	151,786,100	149,216,500	301,002,600	....	301,002,600	741,690	301,744,290
15. Farmingdale Borough	7,212,600	17,847,900	25,060,500	....	25,060,500	2,062,184	27,122,684
16. Freehold Borough	47,216,300	132,738,337	179,954,637	....	179,954,637	9,979,622	189,934,259
17. Freehold Township	140,432,350	452,636,400	593,068,750	....	593,068,750	29,361,248	622,429,998
18. Hazlet Township	219,079,400	349,421,500	568,500,900	9,500	568,491,400	2,910,026	571,401,426
19. Highlands Borough	48,925,800	81,939,600	130,865,400	292,700	130,572,700	468,729	131,041,429
20. Holmdel Township	231,660,792	544,999,235	776,660,027	....	776,660,027	18,505,114	795,165,141
21. Howell Township	196,215,600	475,536,800	671,752,400	39,900	671,712,500	7,884,325	679,596,825
22. Interlaken Borough	14,348,400	24,821,600	39,170,000	....	39,170,000	191,100	39,361,100
23 Keansburg Borough	21,502,450	88,053,360	109,555,810	252,300	109,303,510	523,333	109,826,843
24. Keyport Borough	41,114,300	98,710,200	139,824,500	743,800	139,080,700	8,387,465	147,468,165
25. Little Silver Borough	77,471,600	105,203,250	182,674,850	....	182,674,850	751,611	183,426,461
26. Loch Arbour Village	3,541,700	7,869,200	11,410,900	....	11,410,900	66,512	11,477,412
27. Long Branch City	166,266,700	442,308,425	608,575,125	222,000	608,353,125	8,081,938	616,435,063
28. Manalapan Township	216,254,050	475,907,150	692,161,200	....	692,161,200	4,981,602	697,142,802
29. Manasquan Borough	115,898,200	138,381,500	254,279,700	....	254,279,700	985,516	255,265,216
30. Marlboro Township	195,183,776	509,930,735	705,114,511	....	705,114,511	9,948,588	715,063,099

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1986 (Continued)

TAXING DISTRICT	1 Taxable Value (a) Land	 (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
31. Matawan Borough	35,875,000	87,868,685	123,743,685	324,600	123,419,085	1,063,443	124,482,528
32. Middletown Township	724,036,900	1,457,124,200	2,181,161,100	2,764,200	2,178,396,900	16,388,006	2,194,784,906
33. Millstone Township	48,424,710	75,100,400	123,525,110	....	123,525,110	1,100,382	124,625,492
34. Monmouth Beach Borough	40,023,300	98,649,050	138,672,350	291,200	138,381,150	330,023	138,711,173
35. Neptune Township	187,586,900	431,237,000	618,823,900	....	618,823,900	7,258,180	626,082,080
36. Neptune City Borough	32,862,500	68,581,900	101,444,400	....	101,444,400	681,315	102,125,715
37. Ocean Township	255,504,340	512,414,800	767,919,140	....	767,919,140	4,639,118	772,558,258
38. Oceanport Borough	67,013,400	134,457,800	201,471,200	....	201,471,200	824,269	202,295,469
39. Red Bank Borough	145,217,925	207,972,925	353,190,850	462,200	352,728,650	14,533,157	367,261,807
40. Roosevelt Borough	5,841,910	15,668,200	21,510,110	364,400	21,145,710	94,337	21,240,047
41. Rumson Borough	242,386,100	240,894,000	483,280,100	....	483,280,100	1,749,862	485,029,962
42. Sea Bright Borough	59,155,400	60,807,300	119,962,700	....	119,962,700	727,798	120,690,498
43. Sea Girt Borough	103,059,800	84,590,400	187,650,200	....	187,650,200	480,474	188,130,674
44. Shrewsbury Borough	51,095,000	91,506,000	142,601,000	....	142,601,000	2,058,564	144,659,564
45. Shrewsbury Township	3,103,000	11,473,000	14,576,000	....	14,576,000	83,087	14,659,087
46. South Belmar Borough	8,951,600	28,614,400	37,566,000	....	37,566,000	235,832	37,801,832
47. Spring Lake Borough	140,638,800	132,547,900	273,186,700	....	273,186,700	3,419,294	276,605,994
48. Spring Lake Hts. Borough	89,016,640	148,298,000	237,314,640	....	237,314,640	859,754	238,174,394
49. Tinton Falls Borough	88,221,650	220,449,450	308,671,100	....	308,671,100	2,058,834	310,729,934
50. Union Beach Borough	22,059,900	71,154,200	93,214,100	83,750	93,130,350	503,812	93,634,162
51. Upper Freehold Township	28,728,807	55,802,700	84,531,507	44,000	84,487,507	2,497,371	86,984,878
52. Wall Township	265,983,400	473,907,400	739,890,800	8,000	739,882,800	6,270,600	746,153,400
53. West Long Branch Boro	80,822,500	170,706,100	251,528,600	....	251,528,600	1,291,043	252,819,643
Totals	$5,362,409,495	$10,408,734,182	$15,771,143,677	$7,024,000	$15,764,119,677	$207,278,630	$15,971,398,307

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1986 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R S 54 3-17 to R S 54 3-19)	True Value of Class II Railroad Property (C 139, L 1966)	Amounts Deducted Under R S 54 3-17 to R S 54 3-19	Amounts Added Under R S 54 3-17 to R S 54 3-19 and N J S A 54 11D-7	Net Valuation on Which County Taxes are Apportioned (Cols 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	(a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Aberdeen Township	$ 3.591	77.43	$ 8,984	....	$ 113,995,144	$ 480,963,768	$ 2,389,457.46	....	....
2. Allenhurst Borough	1.787	72.36	2,100	....	16,714,559	58,183,232	289,057.86	....	....
3. Allentown Borough	5.681	49.53	....	....	22,605,289	45,466,904	225,882.36	....	....
4. Asbury Park City	7.381	70.41	....	....	60,208,699	194,726,246	967,411.92	....	....
5. Atlantic Highlands Borough	2.793	95.96	....	....	7,246,012	153,586,613	763,027.70	....	....
6. Avon-By-The-Sea Borough	2.312	79.69	....	....	22,011,347	105,904,735	526,141.21	....	....
7. Belmar Borough	2.463	86.25	500	....	32,856,837	223,801,889	1,111,861.50	....	....
8. Bradley Beach Borough	4.038	78.06	20,216	....	30,848,483	136,947,138	680,361.77	....	....
9. Brielle Borough	2.107	95.85	421	....	11,943,716	248,710,225	1,235,607.63	....	....
10. Colts Neck Township	2.526	70.58	....	....	124,060,875	417,275,801	2,073,051.74	....	....
11. Deal Borough	1.675	78.85	....	....	43,766,069	205,308,459	1,019,985.00	....	....
12. Eatontown Borough	2.563	105.15	162	$ 9,690,192	....	385,475,374	1,915,065.27	....	....
13. Englishtown Borough	2.446	103.11	60	25,313	....	27,478,181	136,513.29	....	....
14. Fair Haven Borough	2.045	126.47	....	62,059,854	....	239,684,436	1,190,766.96	....	....
15. Farmingdale Borough	3.434	76.55	9,608	....	8,479,358	35,611,650	176,920.86	....	....
16. Freehold Borough	3.372	74.22	14,715	....	69,559,711	259,508,685	1,289,255.05	....	....
17. Freehold Township	2.798	83.74	7,772	....	125,209,133	747,646,903	3,714,355.62	....	....
18. Hazlet Township	2.197	111.27	68	50,693,964	....	520,707,530	2,586,906.91	....	....
19. Highlands Borough	3.014	86.62	....	....	21,148,304	152,189,733	756,087.92	....	....
20. Holmdel Township	1.856	99.49	....	....	26,367,029	821,532,170	4,081,422.15	....	....
21. Howell Township	2.661	85.40	4,828	....	125,159,699	804,761,352	3,998,103.70	....	....
22. Interlaken Borough	2.223	77.62	....	....	11,294,684	50,655,784	251,661.04	....	....
23. Keansburg Borough	4.250	75.20	....	....	37,933,701	147,760,544	734,083.43	....	....
24. Keyport Borough	2.857	95.41	1,104	....	10,244,551	157,713,820	783,531.92	....	....
25. Little Silver Borough	3.763	67.25	438	....	90,754,597	274,181,496	1,362,150.47	....	....
26. Loch Arbour Village	4.731	65.43	....	....	6,160,055	17,637,467	87,624.02	....	....
27. Long Branch City	3.201	91.22	183,505	....	66,649,692	683,268,260	3,394,518.57	....	....
28. Manalapan Township	2.641	90.93	26	....	73,652,313	770,795,141	3,829,357.48	....	....
29. Manasquan Borough	2.011	88.14	7,160	....	36,560,176	291,832,552	1,449,842.00	....	....
30. Marlboro Township	2.850	78.80	....	....	193,892,391	908,955,490	4,515,746.56	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
31. Matawan Borough	4.945	56.93	14,824	....	95,105,605	219,602,957	1,091,000.94	....	....
32. Middletown Township	2.583	91.56	1,033	....	212,220,232	2,407,006,171	11,958,154.11	....	....
33. Millstone Township	2.894	71.99	....	....	50,177,760	174,803,252	868,433.26	....	....
34. Monmouth Beach Borough	2.941	68.32	....	....	64,555,324	203,266,497	1,009,840.41	....	....
35. Neptune Township	2.886	91.62	....	....	67,381,680	693,463,760	3,445,170.44	....	....
36. Neptune City Borough	3.106	86.87	10,922	....	15,423,508	117,560,145	584,046.00	....	....
37. Ocean Township	2.801	90.68	....	....	84,507,278	857,065,536	4,257,954.09	....	....
38. Oceanport Borough	2.714	82.16	4,519	....	47,099,243	249,399,231	1,239,030.66	....	....
39. Red Bank Borough	3.007	94.31	110,462	....	32,299,230	399,671,499	1,985,592.49	....	....
40. Roosevelt Borough	2.986	97.72	....	....	646,440	21,886,487	108,733.41	....	....
41. Rumson Borough	2.270	100.70	....	2,123,548	....	482,906,414	2,399,108.65	....	....
42. Sea Bright Borough	2.400	99.94	....	....	1,610,548	122,301,046	607,599.09	....	....
43. Sea Girt Borough	1.797	74.23	176	....	65,820,863	253,951,713	1,261,647.67	....	....
44. Shrewsbury Borough	3.077	82.73	....	....	32,937,185	177,596,749	882,311.53	....	....
45. Shrewsbury Township	2.354	213.86	....	7,746,762	....	6,912,325	34,340.85	....	....
46. South Belmar Borough	3.481	77.72	....	....	11,077,877	48,879,709	242,837.39	....	....
47. Spring Lake Borough	1.675	82.59	3,500	....	59,298,592	335,908,086	1,668,811.95	....	....
48. Spring Lake Hts. Borough	1.751	109.81	1,418	19,916,968	....	218,258,844	1,084,323.31	....	....
49. Tinton Falls Borough	2.803	90.78	....	....	37,437,252	348,167,186	1,729,715.91	....	....
50. Union Beach Borough	3.755	74.03	12	....	35,548,231	129,182,405	641,786.10	....	....
51. Upper Freehold Township	2.870	74.66	....	....	31,435,107	118,419,985	588,317.74	....	....
52. Wall Township	2.244	90.20	....	....	89,566,596	835,719,996	4,151,908.14	....	....
53. West Long Branch Boro	2.570	90.76	....	....	30,987,745	283,807,388	1,409,972.49	....	....
Totals	....	....	$408,533	$152,256,601	$2,454,458,720	$18,274,008,959	$90,786,396.00	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Aberdeen Township	$ 5,875.08	$ 736.88	$ 2,384,319.26	....	....	....	R $ 7,569,292.64	....	....
2. Allenhurst Borough	....	....	289,057.86	$ 11,516.13	....	$ 63,122.00	....	....	....
3. Allentown Borough	54.74	....	225,827.62	8,997.19	$ 5,783.41	....	R 736,984.02	....	....
4. Asbury Park City	25.68	....	967,386.24	....	24,774.91	3,191,589.00	....	$ 23,239.00	....
5. Atlantic Highlands Borough	422.34	....	762,605.36	30,384.03	19,529.51	951,276.00	R 997,391.57	....	....
6. Avon-By-The-Sea Borough	....	....	526,141.21	....	13,474.59	671,630.00	....	....	....
7. Belmar Borough	5,905.02	....	1,105,956.48	....	28,311.71	1,885,473.00	....	....	....
8. Bradley Beach Borough	2,994.33	....	677,367.44	....	....	2,042,229.00	....	....	....
9. Brielle Borough	....	....	1,235,607.53	49,226.90	....	2,208,516.00	....	....	....
10. Colts Neck Township	85.61	108.70	2,073,074.63	82,591.70	....	3,279,170.63	R 1,974,614.83	....	....
11. Deal Borough	153.75	....	1,019,831.25	40,630.69	....	674,000.00	....	....	....
12. Eatontown Borough	14,264.72	....	1,900,800.55	75,763.54	....	2,727,496.00	R 2,092,299.07	....	....
13. Englishtown Borough	....	....	136,513.29	5,438.72	3,496.14	R 317,336.03	R 100,749.23	....	....
14. Fair Haven Borough	....	....	1,190,766.98	47,440.43	....	2,210,074.00	R 1,478,626.18	....	....
15. Farmingdale Borough	700.06	....	176,220.80	7,023.29	4,512.30	490,849.25	R 182,829.42	....	....
16. Freehold Borough	324.96	....	1,288,930.09	....	....	1,893,432.50	R 1,424,013.78	....	....
17. Freehold Township	2,606.68	....	3,711,748.94	147,885.12	....	7,854,495.92	R 4,524,762.06	....	....
18. Hazlet Township	4.45	147.57	2,587,050.03	103,068.28	....	7,449,216.50	....	....	....
19. Highlands Borough	415.10	....	755,672.82	30,107.21	....	840,000.00	R 1,125,896.18	....	....
20. Holmdel Township	7,931.79	....	4,073,490.36	162,312.06	....	9,707,513.00	....	....	....
21. Howell Township	5,321.90	....	3,992,781.80	159,087.59	102,237.27	8,435,173.00	R 4,109,929.99	....	....
22. Interlaken Borough	....	....	251,661.04	10,026.23	....	48,153.00	....	....	....
23. Keansburg Borough	3,296.88	....	730,786.55	29,126.36	....	2,164,044.25	....	....	....
24. Keyport Borough	11,076.68	....	772,455.24	....	....	2,342,588.00	....	....	....
25. Little Silver Borough	54.76	....	1,362,095.71	54,266.36	....	2,360,744.00	R 1,816,787.41	....	....
26. Loch Arbour Village	....	....	87,624.02	3,490.96	....	....	J 255,207.11	....	....
27. Long Branch City	24,768.71	70.01	3,369,819.87	....	....	10,301,297.72	....	148,201.00	....
28. Manalapan Township	31,862.53	....	3,797,494.95	151,423.44	....	R 7,813,048.68	R 4,180,825.99	....	....
29. Manasquan Borough	....	....	1,449,842.00	57,762.04	37,130.77	2,417,624.00	....	....	....
30. Marlboro Township	4,878.05	118.64	4,510,987.15	179,732.80	115,516.48	8,519,078.75	R 4,725,309.70	....	....

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
31. Matawan Borough	381.06	....	1,090,619.88	....	....	....	R 3,583,846.86	....	....
32. Middletown Township	21,209.41	1,011.88	11,937,956.58	....	....	35,894,873.00	....	....	....
33. Millstone Township	1,569.64	2.61	866,866.23	34,541.04	....	2,646,225.00	....	....	....
34. Monmouth Beach Borough	473.48	....	1,009,366.93	40,214.99	....	952,302.50	R 1,163,726.64	....	....
35. Neptune Township	16,999.26	40,280.71	3,468,451.89	....	88,902.14	9,732,026.00	....	....	....
36. Neptune City Borough	2,275.67	....	581,770.33	23,185.25	14,957.55	1,511,021.00	....	....	....
37. Ocean Township	5,627.88	89.85	4,252,416.06	169,433.53	....	....	J 12,270,968.69	....	....
38. Oceanport Borough	36,301.95	3,707.81	1,206,436.52	48,139.30	....	1,950,408.00	R 1,306,828.33	....	....
39. Red Bank Borough	8,517.15	1,465.90	1,978,541.24	....	....	4,097,501.50	R 2,783,102.39	....	....
40. Roosevelt Borough	9.01	....	108,724.40	4,331.63	2,784.69	422,068.00	....	....	....
41. Rumson Borough	1,539.35	1,232.46	2,398,801.76	95,569.57	....	2,974,586.00	R 3,317,822.91	....	....
42. Sea Bright Borough	3,610.49	....	603,988.50	24,074.70	....	243,923.00	803,668.54	....	....
43. Sea Girt Borough	....	....	1,261,647.67	50,264.34	....	1,191,782.00	....	....	....
44. Shrewsbury Borough	5,870.93	225.06	876,665.66	34,943.38	....	1,284,802.00	R 1,116,931.70	....	....
45. Shrewsbury Township	3,763.81	....	30,577.04	1,225.64	....	R 78,400.35	R 18,636.20	....	....
46. South Belmar Borough	1,612.51	7.13	241,232.01	9,614.78	6,219.12	601,952.00	....	....	....
47. Spring Lake Borough	1,662.07	....	1,667,149.88	....	....	1,543,178.50	....	....	....
48. Spring Lake Hts. Borough	2,758.43	....	1,081,564.88	43,097.23	....	1,776,278.00	....	....	....
49. Tinton Falls Borough	4,832.27	283.11	1,725,166.75	68,746.34	....	R 3,353,893.30	R 2,092,815.73	....	....
50. Union Beach Borough	793.47	835.53	641,828.16	25,570.47	....	1,685,002.92	....	....	....
51. Upper Freehold Township	9,506.21	306.54	579,118.07	23,102.86	....	....	R 1,815,641.98	....	....
52. Wall Township	42,929.38	44,557.81	4,153,536.57	165,452.37	106,331.27	10,562,120.49	....	....	....
53. West Long Branch Boro	13,790.75	....	1,396,181.74	55,662.51	....	2,117,523.10	R 1,631,017.29	....	....
Totals	$309,058.20	$95,188.20	$90,572,526.00	$2,364,471.00	$573,961.86	$177,479,036.89	$69,200,526.44	$171,440.00	....

R Denotes Regional School
J Denotes Joint School

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Aberdeen Township	$ 3,225,371.69	$ 13,178,983.59	$ 39,091,400	$ 666,283.00	$ 1,741,471.79	$ 510,000.00	$ 2,917,754.79	$ 75,250	$ 53,100
2. Allenhurst Borough	377,590.26	741,286.25	2,477,500	115,000.00	774,120.28	32,000.00	921,120.28	2,750	2,550
3. Allentown Borough	321,200.00	1,298,792.24	4,281,300	170,000.00	213,595.00	45,000.00	428,595.00	10,250	5,600
4. Asbury Park City	5,722,280.12	9,929,269.27	53,410,390	400,000.00	5,086,133.47	850,000.00	6,336,133.47	50,000	13,400
5. Atlantic Highlands Borough	1,326,240.61	4,087,427.08	15,802,600	444,497.36	616,275.85	160,000.00	1,220,773.21	26,750	16,000
6. Avon-By-The-Sea Borough	729,055.00	1,940,300.80	6,253,200	350,000.00	693,682.99	60,000.00	1,103,682.99	13,250	7,550
7. Belmar Borough	1,683,775.00	4,703,516.19	33,688,600	1,800,000.00	4,082,052.88	220,000.00	6,102,052.88	39,250	17,250
8. Bradley Beach Borough	1,564,223.92	4,283,820.36	4,695,320	180,000.00	1,401,423.80	205,000.00	1,786,423.80	39,500	9,600
9. Brielle Borough	1,496,576.97	4,989,927.50	9,828,100	600,000.00	286,789.47	130,000.00	1,016,789.47	14,500	15,400
10. Colts Neck Township	....	7,409,451.79	29,919,376	850,000.00	1,796,519.00	210,000.00	2,856,519.00	11,500	20,200
11. Deal Borough	971,601.65	2,706,063.59	7,605,600	325,000.00	1,224,590.16	60,000.00	1,609,590.16	4,000	5,050
12. Eatontown Borough	3,332,193.08	10,128,552.24	72,528,300	900,000.00	2,384,591.02	120,000.00	3,404,591.02	28,250	28,650
13. Englishtown Borough	109,372.98	672,906.39	4,933,200	141,395.41	138,493.16	30,000.00	309,888.57	8,500	1,950
14. Fair Haven Borough	1,245,027.57	6,171,935.14	18,692,500	250,000.00	555,489.37	113,000.00	918,489.37	20,500	22,450
15. Farmingdale Borough	70,175.98	931,611.04	1,682,400	110,000.00	123,147.36	29,000.00	262,147.36	7,000	4,100
16. Freehold Borough	1,799,308.41	6,405,684.78	35,870,550	730,000.00	1,549,667.72	180,000.00	2,459,667.72	48,250	26,250
17. Freehold Township	1,182,700.00	17,421,592.04	76,852,000	2,850,000.00	6,427,400.00	350,000.00	9,627,400.00	44,250	53,300
18. Hazlet Township	2,417,028.00	12,556,362.81	65,582,800	463,000.00	2,310,707.00	250,000.00	3,023,707.00	83,500	92,250
19. Highlands Borough	1,197,937.86	3,949,614.07	11,458,300	227,500.00	613,480.08	293,000.00	1,133,980.08	49,500	10,800
20. Holmdel Township	819,046.00	14,762,361.42	65,545,450	2,000,000.00	3,473,015.00	250,000.00	5,723,015.00	17,500	24,100
21. Howell Township	1,291,000.00	18,090,209.65	53,231,000	1,864,306.11	6,649,549.65	690,000.00	9,203,855.76	186,250	74,050
22. Interlaken Borough	565,296.78	875,137.05	832,400	55,000.00	135,701.08	6,500.00	197,201.08	2,750	6,150
23. Keansburg Borough	1,744,324.72	4,668,281.88	14,934,550	200,000.00	1,502,985.18	500,000.00	2,202,985.18	74,500	19,300
24. Keyport Borough	1,099,500.00	4,214,543.24	32,139,900	339,000.00	1,151,000.00	215,000.00	1,705,000.00	43,750	18,050
25. Little Silver Borough	1,309,319.57	6,903,213.05	30,112,900	325,000.00	808,809.00	156,000.00	1,289,809.00	12,500	23,300
26. Loch Arbour Village	196,704.00	543,026.09	271,300	110,000.00	64,361.97	10,000.00	184,361.97	1,500	1,000
27. Long Branch City	5,917,533.00	19,736,851.59	66,561,400	1,940,000.00	6,082,065.00	575,000.00	8,597,065.00	116,000	54,400
28. Manalapan Township	2,473,594.46	18,416,387.52	58,616,900	1,600,000.00	3,656,394.87	420,000.00	5,676,394.87	98,750	69,500
29. Manasquan Borough	1,171,337.30	5,133,696.11	32,986,000	300,000.00	853,040.58	110,000.00	1,263,040.58	55,000	21,050
30. Marlboro Township	2,331,452.48	20,382,077.36	113,314,625	1,693,588.00	3,447,923.00	320,000.00	5,461,511.00	33,750	40,800

Abstract of Ratables and Exemptions in the County of Monmouth, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
31. Matawan Borough	1,481,198.22	6,155,664.96	16,855,300	175,000.00	1,834,826.10	230,000.00	2,239,826.10	30,750	23,300
32. Middletown Township	8,862,835.00	56,695,664.58	236,013,600	4,400,000.00	8,518,116.14	2,500,000.00	15,418,116.14	281,500	226,600
33. Millstone Township	60,060.00	3,607,692.27	8,009,200	877,000.00	548,215.00	140,000.00	1,565,215.00	18,000	8,900
34. Monmouth Beach Borough	915,028.00	4,080,639.06	25,867,700	400,000.00	444,602.00	118,000.00	962,602.00	9,500	10,950
35. Neptune Township	4,779,767.66	18,069,147.69	139,185,000	1,300,000.00	5,013,062.93	775,000.00	7,088,062.93	164,250	93,500
36. Neptune City Borough	1,041,100.95	3,172,035.08	6,657,900	200,000.00	615,787.99	60,000.00	875,787.99	51,250	16,650
37. Ocean Township	4,951,247.00	21,644,065.28	64,182,800	1,850,000.00	3,296,665.16	400,000.00	5,546,665.16	71,750	73,550
38. Oceanport Borough	979,500.00	5,491,312.15	91,996,200	367,862.00	792,016.00	130,000.00	1,289,878.00	12,500	22,700
39. Red Bank Borough	2,185,846.40	11,044,991.53	71,086,500	900,000.00	2,858,823.56	560,000.00	4,318,823.56	66,000	20,000
40. Roosevelt Borough	96,325.94	634,234.66	3,737,800	62,025.00	108,387.94	29,600.00	200,012.94	4,750	2,200
41. Rumson Borough	2,224,371.31	11,011,151.55	46,955,800	400,000.00	1,914,457.24	286,000.00	2,600,457.24	34,250	24,250
42. Sea Bright Borough	1,221,571.27	2,897,226.11	2,569,700	126,700.00	423,209.00	70,000.00	619,909.00	11,250	4,100
43. Sea Girt Borough	878,010.81	3,381,704.82	37,601,400	449,400.00	540,594.80	85,000.00	1,074,994.80	7,000	12,700
44. Shrewsbury Borough	1,138,027.62	4,451,370.36	8,717,900	380,000.00	509,581.31	97,000.00	986,581.31	11,750	13,150
45. Shrewsbury Township	216,267.00	345,106.23	438,100	40,000.00	99,221.00	....	139,221.00	....	....
46. South Belmar Borough	457,000.00	1,316,017.91	924,000	207,319.64	200,208.29	65,000.00	472,527.93	20,750	4,750
47. Spring Lake Borough	1,424,372.00	4,634,700.38	37,750,100	549,000.00	1,458,823.53	155,000.00	2,162,823.53	17,250	15,750
48. Spring Lake Hts. Borough	1,269,853.04	4,170,793.15	9,030,200	230,000.00	499,079.72	100,000.00	829,079.72	36,000	19,300
49. Tinton Falls Borough	1,472,127.00	8,712,749.12	200,254,050	800,000.00	2,653,505.52	300,000.00	3,753,505.52	23,250	27,200
50. Union Beach Borough	1,164,404.00	3,516,805.55	13,759,390	217,000.00	1,898,974.76	200,000.00	2,315,974.76	78,500	23,900
51. Upper Freehold Township	79,000.00	2,496,862.91	11,921,700	370,000.00	367,000.00	130,000.00	867,000.00	20,000	8,550
52. Wall Township	1,760,900.00	16,748,340.70	164,648,600	2,200,000.00	3,796,852.00	600,000.00	6,596,852.00	123,500	65,250
53. West Long Branch Boro	1,299,000.00	6,499,384.64	53,000,600	300,000.00	837,261.41	210,000.00	1,347,261.41	22,500	27,450
Totals	$87,648,580.63	$428,010,542.82	$2,214,363,401	$38,800,876.52	$99,073,747.13	$14,340,100.00	$152,214,723.65	$2,335,250	$1,501,850

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$41,720,678.69
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.496806126

County Percentage Level of Taxable
Value of Real Property 100.00%

Net County Taxes Apportioned (12A III)	$90,572,526.00
‡Adjustments (Net Total 12A IIb)±	$ +213,870.00
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$90,786,396.00

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols 4+5)
1. Boonton Town	$ 75,374,900	$ 139,988,300	$ 215,363,200	$ 1,000	$ 215,362,200	$ 7,745,628	$ 223,107,828
2. Boonton Township	62,852,400	98,408,550	161,260,950	1,000	161,259,950	827,836	162,087,786
3. Butler Borough	107,575,500	174,063,100	281,638,600		281,638,600	1,095,946	282,734,546
4. Chatham Borough	141,015,000	179,746,956	320,761,956	11,700	320,750,256	842,514	321,592,770
5. Chatham Township	165,591,500	218,542,523	384,134,023		384,134,023	1,194,490	385,328,513
6. Chester Borough	58,582,100	66,743,100	125,325,200		125,325,200	811,400	126,136,600
7. Chester Township	99,250,900	160,473,600	259,724,500		259,724,500	1,592,228	261,316,728
8. Denville Township	386,221,750	442,413,100	828,634,850	1,000	828,633,850	6,826,000	835,459,850
9. Dover Town	73,263,400	224,207,928	297,471,328		297,471,328	9,639,383	307,110,711
10. East Hanover Township	314,391,283	650,146,017	964,537,300		964,537,300	3,347,385	967,884,685
11. Florham Park Borough	320,735,300	712,823,300	1,033,558,600		1,033,558,600	5,295,391	1,038,853,991
12. Hanover Township	316,829,100	553,613,100	870,442,200		870,442,200	35,175,599	905,617,799
13. Harding Township	357,013,740	254,971,100	611,984,840		611,984,840	1,936,700	613,921,540
14. Jefferson Township	88,256,720	137,483,900	225,740,620		225,740,620	2,273,245	228,013,865
15. Kinnelon Borough	56,158,720	100,175,798	156,334,518	9,300	156,325,218	785,811	157,111,029
16. Lincoln Park Borough	73,037,545	196,396,465	269,434,010		269,434,010	990,197	270,424,207
17. Madison Borough	378,554,100	421,231,100	799,785,200		799,785,200	45,077,748	844,862,948
18. Mendham Borough	54,036,300	101,380,400	155,416,700		155,416,700	1,435,263	156,851,963
19. Mendham Township	55,731,862	105,369,800	161,101,662		161,101,662	742,497	161,844,159
20. Mine Hill Township	18,336,000	47,288,400	65,624,400	3,000	65,621,400	455,850	66,077,250
21. Montville Township	304,442,260	531,559,299	836,001,559		836,001,559	4,385,478	840,387,037
22. Morris Township	370,111,900	777,073,900	1,147,185,800		1,147,185,800	8,306,976	1,155,492,776
23. Morris Plains Borough	108,455,200	264,918,966	373,374,166		373,374,166	2,968,639	376,342,805
24. Morristown Town	78,050,100	262,068,960	340,119,060		340,119,060	16,038,724	356,157,784
25. Mountain Lakes Borough	79,512,200	111,514,500	191,026,700	2,000	191,024,700	2,099,242	193,123,942

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1986 (Continued)

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
26. Mt. Arlington Borough	17,816,000	41,945,200	59,761,200	5,000	59,756,200	374,363	60,130,563
27. Mt. Olive Township	165,601,700	353,978,600	519,580,300	32,800	519,547,500	4,257,768	523,805,268
28. Netcong Borough	10,392,240	31,674,810	42,067,050	....	42,067,050	2,361,170	44,428,220
29. Par-Troy Hills Township	604,770,600	1,440,944,240	2,045,714,840	340,200	2,045,374,640	13,839,360	2,059,214,000
30. Passaic Township	170,080,625	274,565,050	444,645,675	....	444,645,675	6,675,639	451,321,314
31. Pequannock Township	242,102,500	342,958,200	585,060,700	28,400	585,032,300	2,042,560	587,074,860
32. Randolph Township	222,337,163	447,071,335	669,408,498	....	669,408,498	5,936,125	675,344,623
33. Riverdale Borough	20,622,000	37,822,700	58,444,700	....	58,444,700	4,448,783	62,893,483
34. Rockaway Borough	29,106,000	69,905,000	99,011,000	....	99,011,000	735,921	99,746,921
35. Rockaway Township	339,035,650	566,378,200	905,413,850	....	905,413,850	4,324,979	909,738,829
36. Roxbury Township	257,016,000	359,272,900	616,288,900	22,000	616,266,900	19,961,928	636,228,828
37. Victory Gardens Borough	5,041,700	8,569,800	13,611,500	....	13,611,500	38,347	13,649,847
38. Washington Township	145,341,300	327,659,800	473,001,100	151,600	472,849,500	2,613,767	475,463,267
39. Wharton Borough	37,412,100	96,126,200	133,538,300	....	133,538,300	680,080	134,218,380
Totals	$6,410,055,358	$11,331,474,197	$17,741,529,555	$609,000	$17,740,920,555	$230,180,960	$17,971,101,515

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Boonton Town	$ 3.210	71.16	$ 47,965	....	$ 100,502,402	$ 323,658,195	$ 1,062,430.13	....	....
2. Boonton Township	1.950	71.62	....	....	66,754,555	228,842,341	751,190.61	....	....
3. Butler Borough	2.210	111.87	6,582	$ 23,201,693	....	259,539.435	851,955.92	....	....
4. Chatham Borough	2.970	63.68	81,757	....	188,959,083	510,633,610	1,676,189.70	....	....
5. Chatham Township	2.930	60.62	....	....	251,218,286	636,546,799	2,089,508.34	....	....
6. Chester Borough	1.880	115.18	....	15,105,522	....	111,031,078	364,467.10	....	....
7. Chester Township	2.610	80.12	....	....	66,533,853	327,850,581	1,076,191.92	....	....
8. Denville Township	1.650	114.42	175,586	93,630,637	....	742,004,799	2,435,681.43	....	....
9. Dover Town	3.090	74.46	119,637	....	114,087,261	421,317,609	1,383,003.83	....	....
10. East Hanover Township	1.150	113.83	1,179	98,062,080	....	869,823,784	2,855,255.98	....	....
11. Florham Park Borough	1.160	111.10	....	85,948,377	....	952,905,614	3,127,977.76	....	....
12. Hanover Township	1.790	77.43	9,133	....	317,590,977	1,223,217,909	4,015,296.33	....	....
13. Harding Township	.750	115.28	....	79,256,774	....	534,664,766	1,755,073.61	....	....
14. Jefferson Township	5.180	40.49	63	....	334,628,198	562,642,126	1,846,911.21	....	....
15. Kinnelon Borough	6.660	32.38	44	....	327,897,285	485,008,358	1,592,073.06	....	....
16. Lincoln Park Borough	2.860	77.17	2,177	....	83,296,531	353,722,915	1,161,119.63	....	....
17. Madison Borough	1.930	91.64	92,369	....	81,680,868	926,636,185	3,041,746.57	....	....
18. Mendham Borough	4.040	45.52	....	....	188,320,787	345,172,750	1,133,053.13	....	....
19. Mendham Township	4.630	38.38	....	....	259,353,786	421,197,945	1,382,611.02	....	....
20. Mine Hill Township	4.020	57.71	....	....	50,276,853	116,354,103	381,940.29	....	....
21. Montville Township	1.940	83.95	1,941	....	169,568,618	1,009,957,596	3,315,254.79	....	....
22. Morris Township	2.190	71.81	3,147	....	475,592,274	1,631,088,197	5,354,158.41	....	....
23. Morris Plains Borough	2.420	80.55	8,356	....	102,450,950	478,802,111	1,571,700.63	....	....
24. Morristown Town	5.200	41.24	189,156	....	506,604,434	862,951,374	2,832,696.82	....	....
25. Mountain Lakes Borough	3.400	70.84	9,778	....	79,977,735	273,111,455	896,507.00	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
26. Mt. Arlington Borough	4.780	48.94	239	....	63,065,174	123,195,976	404,399.21	....	....
27. Mt. Olive Township	2.810	76.27	182	....	165,357,960	689,163,410	2,262,225.96	....	....
28. Netcong Borough	5.240	41.89	34,857	....	60,344,881	104,807,958	344,039,28	....	....
29. Par-Troy Hills Township	2.400	77.52	3,758	....	618,476,659	2,677,694,417	8,789,714.81	....	....
30. Passaic Township	1.790	112.59	3,372	44,238,294	....	407,086,392	1,336,288.89	....	....
31. Pequannock Township	2.130	108.70	125	41,710,170	....	545,364,815	1,790,197.25	....	....
32. Randolph Township	2.880	77.80	7,288	....	198,994,597	874,346,508	2,870,102.13	....	....
33. Riverdale Borough	4.820	45.26	3,260	....	73,872,746	136,769,489	448,955.19	....	....
34. Rockaway Borough	5.640	37.47	3,959	....	172,910,392	272,661,272	895,029.25	....	....
35. Rockaway Township	2.700	87.13	79	....	145,181,141	1,054,920,049	3,462,847.11	....	....
36. Roxbury Township	2.860	74.10	95,618	....	232,509,776	868,834,222	2,852,007.68	....	....
37. Victory Gardens Borough	3.470	58.22	....	....	9,943,056	23,592,903	77,445.32	....	....
38. Washington Township	2.960	71.97	....	....	189,152,593	664,615,860	2,181,646.95	....	....
39. Wharton Borough	3.440	68.66	....	....	65,618,548	199,836,928	655,978.26	....	....
Totals	....	....	$901,607	$481,153,547	$5,760,722,259	$23,251,571,834	$76,324,872.51	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Boonton Town	$ 255.25	....	$ 1,062,174.88	$ 35,992.03	....	$ 4,436,770.00	....	....	....
2. Boonton Township	16,892.49	....	734,298.12	24,797.18	....	1,883,098.00	....	....	....
3. Butler Borough	43.42	....	851,912.50	28,868.16	....	3,965,538.00	....	....	....
4. Chatham Borough	42.41	....	1,676,147.29	....	....	5,960,956.00	....	....	....
5. Chatham Township	2,577.76	....	2,086,930.58	....	....	6,667,174.00	....	....	....
6. Chester Borough	2,269.95	....	362,197.15	....	....	901,518.98	$ 565,730.99	....	....
7. Chester Township	1,610.34	....	1,074,581.58	....	....	2,746,650.12	1,812,371.36	....	....
8. Denville Township	5,066.42	....	2,430,615.01	....	....	4,627,455.00	3,657,509.61	....	....
9. Dover Town	7,970.91	....	1,375,032.92	....	....	4,503,193.00	....	....	....
10. East Hanover Township	1,034.55	....	2,854,221.43	....	....	4,866,447.26	2,471,521.73	....	....
11. Florham Park Borough	296.80	....	3,127,680.96	....	....	3,619,426.00	2,760,146.03	....	....
12. Hanover Township	159,761.96	....	3,855,534.37	129,853.77	....	6,104,102.04	3,912,735.79	....	....
13. Harding Township	....	....	1,755,073.61	59,473.44	....	1,816,950.50	....	....	....
14. Jefferson Township	94.39	....	1,846,816.82	62,581.77	....	7,476,778.00	....	....	....
15. Kinnelon Borough	4,754.93	....	1,587,318.13	....	....	6,835,735.00	....	....	....
16. Lincoln Park Borough	....	$ 2,687.27	1,163,806.90	....	....	4,582,746.50	....	....	....
17. Madison Borough	5,953.43	....	3,035,793.14	....	....	8,116,991.00	....	....	....
18. Mendham Borough	218.64	....	1,132,834.49	38,386.65	....	2,135,710.00	2,166,203.53	....	....
19. Mendham Township	1,609.94	....	1,381,001.08	46,788.41	....	2,088,788.00	2,496,921.23	....	....
20. Mine Hill Township	400.07	....	381,540.22	12,926.83	....	1,709,866.00	....	....	....
21. Montville Township	25,444.87	....	3,289,809.92	111,338.20	....	10,869,722.50	....	....	....
22. Morris Township	16,181.85	....	5,337,976.56	....	....	....	15,806,602.54	....	....
23. Morris Plains Borough	8,224.84	....	1,563,475.79	52,946.93	....	4,597,892.00	....	....	....
24. Morristown Town	168,936.93	....	2,663,759.89	....	....	....	8,881,689.34	....	....
25. Mountain Lakes Borough	129.78	....	896,377.22	30,374.42	....	4,491,545.50	....	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R.S. 26:3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
26. Mt. Arlington Borough	....	....	404,399.21	....	....	1,647,245.00	....	....	....
27. Mt. Olive Township	1,314.64	....	2,260,911.32	76,607.10	....	9,902,924.20	....	....	....
28. Netcong Borough	385.02	....	343,654.26	11,643.08	....	843,434.46	611,379.93	....	....
29. Par-Troy Hills Township	80,917.33	....	8,708,797.48	294,744.71	....	31,062,611.50	....	....	....
30. Passaic Township	3,109.75	....	1,333,179.14	....	....	3,158,684.00	1,781,106.23	....	....
31. Pequannock Township	1,972.51	....	1,788,224.74	....	....	8,255,602.50	....	....	....
32. Randolph Township	13,382.30	....	2,856,719.83	....	....	12,213,609.75	....	....	....
33. Riverdale Borough	3,037.24	....	445,917.95	15,093.45	....	1,570,597.00	....	....	....
34. Rockaway Borough	....	....	895,029.25	....	....	2,015,321.00	1,322,856.72	....	....
35. Rockaway Township	13,496.02	....	3,449,351.09	116,826.08	....	8,524,710.88	5,187,623.51	....	....
36. Roxbury Township	1,559.58	....	2,850,448.10	....	....	11,351,878.26	....	....	....
37. Victory Gardens Borough	....	....	77,445.32	2,624.36	....	297,443.00	....	....	....
38. Washington Township	162.48	....	2,181,484.47	73,922.43	....	5,830,500.00	2,874,028.62	....	....
39. Wharton Borough	44.81	....	655,933.45	....	....	1,693,497.75	1,042,549.66	....	....
Totals	$549,153.61	$2,687.27	$75,778,406.17	$1,225,789.00	....	$203,373,112.70	$57,350,976.82	....	....

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Boonton Town	$ 1,605,379.31	$ 7,140,316.22	$ 21,073,300	$ 578,000.00	$ 1,314,917.18	$ 91,000.00	$1,983,917.18	$ 64,250.00	$25,000.00
2. Boonton Township	514,794.16	3,156,987.46	10,942,600	300,000.00	428,780.02	75,000.00	803,780.02	16,750.00	12,750.00
3. Butler Borough	1,380,567.74	6,226,886.40	40,868,600	400,000.00	1,570,990.67	87,000.00	2,057,990.67	43,250.00	26,450.00
4. Chatham Borough	1,886,330.73	9,523,434.02	37,506,300	1,164,000.00	1,433,481.67	185,000.00	2,782,481.67	29,250.00	30,000.00
5. Chatham Township	2,525,652.16	11,279,756.74	31,739,500	800,000.00	1,414,916.37	125,000.00	2,339,916.37	15,750.00	28,300.00
6. Chester Borough	540,148.05	2,369,595.17	8,727,500	100,000.00	364,005.68	42,000.00	506,005.68	3,500.00	3,800.00
7. Chester Township	1,179,575.46	6,813,178.52	32,515,200	575,000.00	1,064,903.72	125,000.00	1,764,903.72	7,000.00	13,600.00
8. Denville Township	3,058,338.82	13,773,918.44	66,366,300	300,000.00	2,801,569.89	275,000.00	3,376,569.89	73,000.00	51,800.00
9. Dover Town	3,598,425.77	9,476,651.69	39,215,800	555,000.00	1,904,199.52	200,000.00	2,659,199.52	80,000.00	30,050.00
10. East Hanover Township	908,473.43	11,100,663.85	65,192,300	1,400,000.00	4,580,709.98	206,000.00	6,186,709.98	43,500.00	33,650.00
11. Florham Park Borough	2,515,846.23	12,023,099.22	127,714,300	750,000.00	1,458,531.31	65,000.00	2,273,531.31	17,500.00	35,700.00
12. Hanover Township	2,180,465.79	16,182,691.76	94,332,400	2,200,000.00	2,706,204.86	410,000.00	5,316,204.86	59,250.00	50,300.00
13. Harding Township	947,840.88	4,579,338.43	73,005,400	600,000.00	629,018.31	55,000.00	1,284,018.31	6,500.00	12,200.00
14. Jefferson Township	2,418,114.14	11,804,290.73	20,487,000	600,000.00	2,536,423.21	450,000.00	3,586,423.21	84,250.00	50,500.00
15. Kinnelon Borough	2,036,434.62	10,459,487.75	14,545,550	668,000.00	645,802.08	250,000.00	1,563,802.08	10,000.00	26,300.00
16. Lincoln Park Borough	1,967,570.90	7,714,124.30	23,052,400	828,000.00	1,873,761.68	209,600.00	2,911,361.68	32,250.00	26,850.00
17. Madison Borough	5,134,392.05	16,287,176.19	132,793,300	600,000.00	3,384,665.17	145,000.00	4,129,665.17	58,750.00	43,700.00
18. Mendham Borough	862,005.67	6,335,140.34	21,330,500	587,500.00	739,501.64	50,000.00	1,377,001.64	9,000.00	16,300.00
19. Mendham Township	1,466,827.22	7,480,325.94	14,353,300	550,000.00	633,707.94	183,000.00	1,366,707.94	5,000.00	12,400.00
20. Mine Hill Township	547,116.01	2,651,449.06	3,099,600	183,000.00	438,302.76	45,000.00	666,302.76	28,250.00	15,050.00
21. Montville Township	1,954,073.[illegible]8	16,224,944.00	56,387,400	926,000.00	2,470,549.17	394,000.00	3,790,549.17	44,000.00	46,500.00
22. Morris Township	4,075,092.14	25,219,671.24	107,558,900	1,500,000.00	4,215,518.08	500,000.00	6,215,518.08	58,750.00	58,850.00
23. Morris Plains Borough	2,884,744.07	9,099,058.79	15,737,040	270,000.00	1,096,491.16	93,000.00	1,459,491.16	24,750.00	23,250.00
24. Morristown Town	6,965,189.61	18,510,638.84	127,303,305	732,568.46	8,551,495.85	500,000.00	9,784,064.31	51,000.00	20,950.00
25. Mountain Lakes Borough	1,138,134.35	6,556,431.49	39,607,300	478,800.00	645,059.27	50,000.00	1,173,859.27	1,250.00	10,200.00

Abstract of Ratables and Exemptions in the County of Morris, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
26. Mt. Arlington Borough	817,211.01	2,868,855.22	5,596,000	135,000.00	368,076.82	131,000.00	634,076.82	13,250.00	9,500.00
27. Mt. Olive Township	2,456,992.97	14,697,435.59	37,140,000	1,062,712.55	3,207,390.77	450,000.00	4,720,103.32	55,475.00	34,675.00
28. Netcong Borough	517,096.10	2,327,207.83	2,333,400	47,000.00	411,499.35	60,000.00	518,499.35	28,250.00	8,800.00
29. Par-Troy Hills Township	9,186,914.14	49,253,067.83	236,175,470	2,053,000.00	7,724,933.49	508,000.00	10,285,933.49	145,500.00	122,650.00
30. Passaic Township	1,784,132.11	8,057,101.48	221,741,400	690,000.00	2,009,199.57	175,000.00	2,874,199.57	36,250.00	25,550.00
31. Pequannock Township	2,407,760.84	12,451,588.08	113,634,600	800,000.00	1,638,972.75	97,214.22	2,536,186.97	71,750.00	57,250.00
32. Randolph Township	4,368,563.00	19,438,892.58	67,697,000	790,000.00	3,351,835.61	320,000.00	4,461,835.61	27,000.00	45,750.00
33. Riverdale Borough	996,041.38	3,027,649.78	3,654,300	357,000.00	485,101.50	30,000.00	872,101.50	13,250.00	11,700.00
34. Rockaway Borough	1,387,310.32	5,620,517.29	13,625,200	420,000.00	688,556.75	100,000.00	1,208,556.75	35,500.00	24,350.00
35. Rockaway Township	7,261,287.55	24,539,799.11	436,060,600	....	4,251,113.57	661,616.00	4,912,729.57	69,000.00	55,950.00
36. Roxbury Township	3,950,731.96	18,153,058.32	51,301,900	1,593,662.00	3,017,102.49	460,000.00	5,070,764.49	79,500.00	68,150.00
37. Victory Gardens Borough	94,996.09	472,508.77	801,000	100,000.00	101,760.42	17,200.00	218,960.42	5,250.00	1,900.00
38. Washington Township	3,088,110.45	14,048,045.97	31,367,600	1,042,000.00	1,621,718.17	350,000.00	3,013,718.17	24,500.00	31,950.00
39. Wharton Borough	1,215,981.00	4,607,961.86	9,250,200	225,000.00	582,645.02	48,000.00	855,645.02	26,500.00	16,850.00
Totals	$93,824,661.61	$431,552,946.30	$2,455,833,765	$26,961,243.01	$78,363,413.47	$8,218,630.22	$113,543,286.70	$1,497,725.00	$1,219,475.00

Total Amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$29,631,967.92
Rate per $100 to be applied to Column II for apportionment of County Taxes	.32825683
Rate per $100 to be applied to Column II for apportionment of County Library	.01112350

County Percentage Level of Taxable Value of Real Property	100%
Net County Taxes Apportioned (12A III)	$75,778,406.17
Adjustments (Net Total 12A II)	$ 546,466.34
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$76,324,872.51

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Barnegat Township	$ 46,602,768	$ 76,609,400	$ 123,212,168	....	$ 123,212,168	$ 3,796,678	$ 127,008,846
2. Barnegat Light Borough	72,468,200	54,692,700	127,160,900	....	127,160,900	236,865	127,397,765
3. Bay Head Borough*	167,898,400	72,294,100	240,192,500	....	240,192,500	784,415	240,976,915
4. Beach Haven Borough	123,844,600	128,295,796	252,140,396	....	252,140,396	1,568,088	253,708,484
5. Beachwood Borough	33,728,850	76,104,100	109,832,950	....	109,832,950	598,151	110,431,101
6. Berkeley Township	225,327,400	609,298,100	834,625,500	....	834,625,500	7,272,786	841,898,286
7. Brick Township	486,390,650	1,064,966,700	1,551,357,350	....	1,551,357,350	14,608,356	1,565,965,706
8. Dover Township	1,059,500,150	1,440,724,900	2,500,225,050	$ 16,391,700	2,483,833,350	28,284,515	2,512,117,865
9. Eagleswood Township	12,906,915	17,191,200	30,098,115	....	30,098,115	371,797	30,469,912
10. Harvey Cedars Borough	95,767,900	59,109,430	154,877,330	....	154,877,330	672,934	155,550,264
11. Island Heights Borough	21,380,600	35,300,700	56,681,300	....	56,681,300	243,639	56,924,939
12. Jackson Township	123,445,015	245,477,030	368,922,045	....	368,922,045	4,644,650	373,566,695
13. Lacey Township	150,366,000	336,316,000	486,682,000	....	486,682,000	7,329,808	494,011,808
14. Lakehurst Borough	5,394,200	17,470,700	22,864,900	....	22,864,900	1,863,651	24,728,551
15. Lakewood Township*	217,988,200	802,343,310	1,020,331,510	30,341,300	989,990,210	17,062,263	1,007,052,473
16. Lavallette Borough	238,457,600	130,492,500	368,950,100	....	368,950,100	2,917,232	371,867,332
17. Little Egg Harbor Township	109,068,200	210,396,900	319,465,100	61,400	319,403,700	10,261,722	329,665,422
18. Long Beach Township*	843,278,156	586,328,047	1,429,606,203	....	1,429,606,203	4,578,179	1,434,184,382
19. Manchester Township	127,901,120	407,355,800	535,256,920	....	535,256,920	6,786,320	542,043,240
20. Mantoloking Borough	152,451,300	81,476,300	233,927,600	....	233,927,600	416,191	234,343,791
21. Ocean Township	70,106,257	108,869,227	178,975,484	....	178,975,484	1,311,352	180,286,836
22. Ocean Gate Borough	8,278,915	28,736,543	37,015,458	....	37,015,458	266,719	37,282,177
23. Pine Beach Borough	20,330,600	36,747,300	57,077,900	....	57,077,900	295,669	57,373,569
24. Plumsted Township*	31,568,900	69,800,200	101,369,100	....	101,369,100	3,042,825	104,411,925
25. Pt. Pleasant Borough	162,748,700	367,175,850	529,924,550	20,400	529,904,150	4,844,297	534,748,447
26. Pt. Pleasant Beach Boro	152,618,500	161,924,900	314,543,400	7,700	314,535,700	815,461	315,351,161
27. Seaside Heights Borough	51,047,650	53,050,150	104,097,800	....	104,097,800	405,351	104,503,151
28. Seaside Park Borough	62,232,010	72,463,350	134,695,360	....	134,695,360	508,027	135,203,387
29. Ship Bottom Borough	78,059,470	96,407,884	174,467,354	....	174,467,354	527,130	174,994,484
30. South Toms River Borough	7,275,350	23,940,800	31,216,150	....	31,216,150	313,307	31,529,457
31. Stafford Township	271,403,400	309,458,045	580,861,445	....	580,861,445	9,437,615	590,299,060
32. Surf City Borough	110,465,000	130,771,600	241,236,600	....	241,236,600	2,502,292	243,738,892
33. Tuckerton Borough	20,781,350	34,343,700	55,125,050	....	55,125,050	747,096	55,872,146
Totals	$5,361,082,326	$7,945,933,262	$13,307,015,588	$46,822,500	$13,260,193,088	$139,315,381	$13,399,508,469

*Revalued District

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Barnegat Township	$ 4.350	62.71	....	....	$ 73,821,607	$200,830,453	$ 913,410.13	....	....
2. Barnegat Light Borough	1.307	75.79	....	....	41,252,008	168,649,773	767,047.08	....	....
3. Bay Head Borough	1.102	117.59	$ 412,763	$ 35,293,715	....	206,095,963	937,358.54	....	....
4. Beach Haven Borough	1.503	83.04	....	....	53,542,430	307,250,914	1,397,428.00	....	....
5. Beachwood Borough	4.067	67.19	....	....	54,047,588	164,478,689	748,076.30	....	....
6. Berkeley Township	2.339	80.87	....	....	202,342,121	1,044,240,407	4,749,378.17	....	....
7. Brick Township	2.594	76.90	....	....	475,492,141	2,041,457,847	9,284,888.11	....	....
8. Dover Township	2.741	91.42	6,050	....	261,689,569	2,773,813,484	12,615,762.74	....	....
9. Eagleswood Township	2.845	71.83	....	....	12,008,793	42,478,705	193,200.18	....	....
10. Harvey Cedars Borough	1.431	78.95	....	....	41,570,399	197,120,663	896,537.39	....	....
11. Island Heights Borough	2.151	108.32	....	4,112,983	....	52,811,956	240,197.52	....	....
12. Jackson Township	4.679	58.40	....	....	267,394,899	640,961,594	2,915,199.40	....	....
13. Lacey Township	2.027	78.46	....	....	136,198,906	630,210,714	2,866,302.61	....	....
14. Lakehurst Borough	5.448	66.27	422	....	11,937,183	36,666,156	166,763.75	....	....
15. Lakewood Township	2.499	114.87	8,183	119,874,800	....	887,185,856	4,035,068.08	....	....
16. Lavallette Borough	1.158	103.76	....	12,512,291	....	359,355,041	1,634,406.19	....	....
17. Little Egg Harbor Township	2.849	90.06	....	....	36,177,370	365,842,792	1,663,913.56	....	....
18. Long Beach Township	.873	120.72	....	242,644,521	....	1,191,539,861	5,419,320.46	....	....
19. Manchester Township	3.220	60.47	222	....	352,050,813	894,094,275	4,066,488.72	....	....
20. Mantoloking Borough	.684	112.61	....	26,053,866	....	208,289,925	947,337.05	....	....
21. Ocean Township	2.402	106.31	....	10,085,837	....	170,200,999	774,102.31	....	....
22. Ocean Gate Borough	2.956	81.01	....	....	8,802,418	46,084,595	209,600.36	....	....
23. Pine Beach Borough	2.605	100.25	....	25,355	....	57,348,214	260,829.17	....	....
24. Plumsted Township	1.989	110.78	....	8,903,938	....	95,507,987	434,386.13	....	....
25. Pt. Pleasant Borough	2.584	81.68	....	....	122,375,918	657,124,365	2,988,710.35	....	....
26. Pt. Pleasant Beach Boro	1.867	92.51	1,081	....	31,410,945	346,763,187	1,577,136.36	....	....
27. Seaside Heights Borough	3.215	54.25	....	....	90,621,793	195,124,944	887,460.53	....	....
28. Seaside Park Borough	2.812	60.59	....	....	88,783,176	223,986,563	1,018,727.95	....	....
29. Ship Bottom Borough	1.470	84.72	....	....	33,438,617	208,433,101	947,988.23	....	....
30. South Toms River Borough	4.785	62.71	....	....	19,269,742	50,799,199	231,043.16	....	....
31. Stafford Township	1.855	97.49	....	....	16,862,941	607,162,001	2,761,473.25	....	....
32. Surf City Borough	1.289	87.93	....	....	34,188,563	277,927,455	1,264,060.06	....	....
33. Tuckerton Borough	3.827	71.87	....	....	22,284,027	78,156,173	355,467.36	....	....
Totals	....	....	$428,721	$459,507,306	$2,487,563,967	$15,427,993,851	$70,169,069.20	....	....

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Barnegat Township	$ 1,330.52	....	$ 912,079.61	$ 57,932.37	$ 28,394.71	$ 3,225,968.00	....	....	....
2. Barnegat Light Borough	720.89	....	766,326.19	48,675.84	23,860.54	L 148,059.64	S $ 369,761.52	....	....
3. Bay Head Borough	216.29	....	937,142.25	59,528.24	29,182.31	833,840.00	....	....	....
4. Beach Haven Borough	3,538.02	....	1,393,889.98	....	(1) -6.36	487,014.00	S 617,363.91	....	....
5. Beachwood Borough	634.52	....	747,441.78	47,476.58	23,272.92	....	T 2,597,953.98	....	....
6. Berkeley Township	2,671.22	....	4,746,706.95	301,509.95	147,803.43	5,475,541.00	C 5,460,512.39	....	....
7. Brick Township	4,924.47	....	9,279,963.64	589,463.07	288,958.85	22,383,806.62	....	....	....
8. Dover Township	60,305.52	....	12,555,457.22	797,349.65	389,484.73	....	T 43,473,442.67	....	....
9. Eagleswood Township	700.06	....	192,500.12	12,224.82	5,990.94	278,236.00	P 339,743.63	....	....
10. Harvey Cedars Borough	....	....	696,537.39	56,949.74	(1) 40.59	L 173,203.32	S 562,351.61	....	....
11. Island Heights Borough	4,690.54	....	235,506.98	14,943.53	7,304.76	457,200.00	C 280,110.65	....	....
12. Jackson Township	2,807.51	....	2,912,391.89	184,994.32	90,649.47	9,909,795.50	....	....	....
13. Lacey Township	4,328.34	....	2,861,974.27	181,791.40	89,011.80	6,334,348.00	....	....	....
14. Lakehurst Borough	....	....	166,763.75	10,593.15	5,193.16	762,333.50	....	....	....
15. Lakewood Township	1,967.89	....	4,033,100.19	....	125,584.46	12,544,695.09	....	....	....
16. Lavallette Borough	1,616.46	....	1,632,789.73	103,711.95	50,838.61	1,128,679.00	....	....	....
17. Little Egg Harbor Township	1,364.62	....	1,662,548.94	105,603.69	51,762.96	2,501,933.00	P 3,113,409.57	....	....
18. Long Beach Township	4,526.81	....	5,414,793.65	343,941.58	....	L 1,046,165.12	S 2,974,576.45	....	....
19. Manchester Township	1,717.45	....	4,064,771.27	258,195.72	126,571.05	7,891,588.50	....	....	....
20. Mantoloking Borough	62.47	....	947,274.58	60,172.43	29,498.58	71,475.00	....	....	....
21. Ocean Township	7,153.92	....	766,948.39	48,693.48	23,803.00	2,984,892.25	....	....	....
22. Ocean Gate Borough	88.00	....	209,512.36	13,308.30	6,523.96	301,758.00	C 277,661.48	....	....
23. Pine Beach Borough	1,620.48	....	259,208.69	16,459.49	8,064.20	....	T 919,947.21	....	....
24. Plumsted Township	369.23	....	434,016.90	27,569.31	13,505.21	1,498,438.00	....	....	....
25. Pt. Pleasant Borough	274.65	....	2,988,435.70	189,830.04	93,060.91	8,498,728.50	....	....	....
26. Pt. Pleasant Beach Boro	3,295.08	....	1,573,841.28	99,961.29	48,994.90	3,005,353.50	....	....	....
27. Seaside Heights Borough	....	....	887,460.53	56,373.16	27,636.21	547,116.00	C 1,030,740.14	....	....
28. Seaside Park Borough	6.45	....	1,018,721.50	64,711.08	31,723.74	492,432.00	C 1,277,439.34	....	....
29. Ship Bottom Borough	79.05	....	947,909.18	60,212.68	29,518.25	L 183,129.24	S 524,270.95	....	....
30. South Toms River Borough	1,089.90	....	229,953.26	14,603.06	7,155.88	....	T 814,169.14	....	....
31. Stafford Township	10,526.35	....	2,750,946.90	174,716.37	85,541.88	4,378,483.48	S 1,111,146.28	....	....
32. Surf City Borough	88.65	....	1,263,971.41	80,289.78	(1) 53.06	L 244,188.18	S 722,303.28	....	....
33. Tuckerton Borough	1,187.96	....	354,279.40	22,500.93	11,021.31	619,994.00	P 674,111.99	....	....
Totals	$123,903.32	....	$70,045,165.88	$4,104,287.00	$1,900,000.00	$98,408,394.44	$67,141,036.19	....	....

C—Central Regional
P—Pinelands Regional

S—Southern Regional
T—Toms River Regional

L—Long Beach Consolidated

(1) Adjustments of Prior Years Assessments

Abstract of Ratables and Exemptions in the County of Ocean, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Barnegat Township	$ 1,300,000.00	$ 5,524,374.69	$ 11,039,926	$ 930,000.00	$ 893,000.00	$ 288,000.00	$ 2,111,000.00	$ 72,000	$ 33,750
2. Barnegat Light Borough	307,876.28	1,664,560.01	29,626,600	334,000.00	204,612.01	61,000.00	599,612.01	8,250	4,800
3. Bay Head Borough	795,092.00	2,654,784.80	8,626,200	330,000.00	458,342.00	55,000.00	843,342.00	5,250	6,200
4. Beach Haven Borough	1,314,244.00	3,812,505.51	16,130,200	532,000.00	633,356.00	110,000.00	1,275,356.00	19,500	8,900
5. Beachwood Borough	1,075,000.00	4,491,145.26	6,919,970	620,000.00	607,000.00	260,000.00	1,487,000.00	76,500	28,650
6. Berkeley Township	3,554,455.86	19,686,529.58	335,553,600	2,431,701.00	4,286,830.96	700,000.00	7,418,531.96	1,098,750	225,900
7. Brick Township	8,074,079.73	40,616,271.91	169,895,100	3,120,000.00	6,718,673.00	1,204,958.55	11,043,631.55	530,500	243,600
8. Dover Township	11,634,942.81	68,850,677.08	262,810,200	5,815,536.00	10,429,721.63	2,000,000.00	18,245,257.63	698,000	233,700
9. Eagleswood Township	38,100.00	866,795.51	5,067,650	60,000.00	364,332.71	135,000.00	559,332.71	18,500	4,300
10. Harvey Cedars Borough	536,800.00	2,225,882.65	7,944,900	261,000.00	199,000.00	65,800.00	525,800.00	4,500	2,750
11. Island Heights Borough	229,316.23	1,224,382.15	5,771,200	170,000.00	223,364.60	60,000.00	453,364.60	18,250	7,200
12. Jackson Township	4,381,000.00	17,478,831.18	61,817,620	1,204,000.00	3,482,760.00	1,042,000.00	5,728,760.00	135,500	73,375
13. Lacey Township	544,967.91	10,012,093.38	44,000,070	4,123,999.67	8,600,736.27	200,000.00	12,924,735.94	306,750	94,575
14. Lakehurst Borough	402,200.00	1,347,083.56	8,274,700	47,000.00	470,052.90	100,000.00	617,052.90	17,250	8,150
15. Lakewood Township	8,456,410.56	25,159,790.30	174,147,600	1,000,000.00	6,795,680.00	900,000.00	8,695,680.00	469,500	107,700
16. Lavallette Borough	1,386,807.00	4,302,826.29	18,021,400	310,000.00	897,497.98	90,000.00	1,297,497.98	33,750	12,250
17. Little Egg Harbor Township	1,954,800.00	9,390,058.16	19,214,300	1,365,000.00	1,075,000.00	460,000.00	2,900,000.00	159,750	52,300
18. Long Beach Township	2,736,600.00	12,516,076.80	13,603,700	980,000.00	1,650,000.00	255,000.00	2,885,000.00	65,250	25,550
19. Manchester Township	5,109,000.00	17,450,126.54	75,557,800	....	3,186,337.06	320,000.00	3,506,337.06	379,250	149,200
20. Mantoloking Borough	492,266.00	1,600,686.59	2,871,700	170,000.00	279,969.51	18,000.00	467,969.51	250	2,650
21. Ocean Township	504,800.00	4,329,137.12	12,012,755	654,000.00	624,245.00	195,000.00	1,473,245.00	96,500	25,550
22. Ocean Gate Borough	293,000.00	1,101,784.10	2,270,150	70,000.00	307,144.81	78,000.00	455,144.81	29,750	5,950
23. Pine Beach Borough	290,785.29	1,494,464.88	6,931,600	97,000.00	248,923.46	58,000.00	403,923.46	21,500	9,000
24. Plumsted Township	103,000.00	2,076,529.42	12,463,420	44,600.00	429,682.02	110,000.00	584,282.02	35,500	15,300
25. Pt. Pleasant Borough	2,047,000.00	13,817,055.15	72,274,600	500,000.00	2,083,489.81	600,000.00	3,183,489.81	224,750	76,450
26. Pt. Pleasant Beach Boro	1,158,342.14	5,886,493.11	39,864,600	504,180.00	1,276,576.38	300,000.00	2,080,756.38	42,750	18,300
27. Seaside Heights Borough	810,137.00	3,359,463.04	18,593,663	200,000.00	3,316,233.00	359,000.00	3,875,233.00	25,250	5,550
28. Seaside Park Borough	916,374.93	3,801,402.59	40,409,200	115,000.00	1,749,396.37	180,000.00	2,044,396.37	21,250	10,700
29. Ship Bottom Borough	826,000.00	2,571,040.30	11,390,246	430,000.00	594,305.00	129,995.00	1,154,300.00	24,750	7,700
30. South Toms River Borough	442,702.67	1,508,584.01	2,460,900	100,000.00	359,175.02	85,000.00	544,175.02	32,000	8,550
31. Stafford Township	2,445,012.88	10,945,847.79	67,572,200	1,900,000.00	2,724,904.61	500,000.00	5,124,904.61	191,750	61,750
32. Surf City Borough	828,700.00	3,139,505.71	7,572,700	425,000.00	425,400.00	135,000.00	985,400.00	28,500	8,850
33. Tuckerton Borough	455,900.00	2,137,807.63	3,460,150	166,000.00	409,000.00	133,000.00	708,000.00	38,000	9,800
Totals	$65,445,713.29	$307,044,596.80	$1,574,170,620	$29,010,016.67	$66,004,742.11	$11,187,753.55	$106,202,512.33	$4,929,500	$1,588,950

Net County Taxes Apportioned (12A III) $70,045,165.88
*Adjustments (Net Total 12A IIb)± .... $ 123,903.32
Total County Taxes Apportioned
(Including Adjustments—Total 12A I) $70,169,069.20
Rate per $100 to be applied to Column II for apportionment
of County Taxes .... .454816548
Total Amount of Miscellaneous Revenues (including Surplus Revenues
Appropriated) for the support of the County Budget $28,379,734.18

Rate per $100 to be applied to Column II for apportionment
of County Library Taxes .... .028890801
(including prior year adjustments)
Rate per $100 to be applied to Column II for apportionment
of County Health Taxes .... .014122031
(excluding prior year adjustments)

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1986

	1		2	3	4	5	6
	Taxable Value						
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bloomingdale Borough	$ 32,087,500	$ 75,309,700	$ 107,397,200	$ 115,700	$ 107,281,500	$ 521,969	$ 107,803,469
2. Clifton City	419,086,800	758,345,900	1,177,432,700	....	1,177,432,700	8,652,800	1,186,085,500
3. Haledon Borough	16,909,100	36,556,600	53,465,700	....	53,465,700	2,825,424	56,291,124
4. Hawthorne Borough	84,702,900	157,113,700	241,816,600	....	241,816,600	1,004,126	242,820,726
5. Little Falls Township	42,611,600	94,690,300	137,301,900	....	137,301,900	2,058,808	139,360,708
6. North Haledon Borough	149,678,000	163,630,900	313,308,900	....	313,308,900	1,175,414	314,484,314
7. Passaic City	63,013,400	198,869,500	261,882,900	850,300	261,032,600	12,715,620	273,748,220
8. Paterson City	104,466,679	508,812,840	613,279,519	....	613,279,519	13,988,138	627,267,657
9. Pompton Lakes Borough	31,822,290	76,488,900	108,311,190	665,000	107,646,190	753,226	108,399,416
10. Prospect Park Borough	7,504,750	24,950,450	32,455,200	....	32,455,200	225,516	32,680,716
11. Ringwood Borough	46,825,120	86,204,100	133,029,220	....	133,029,220	983,508	134,012,728
12. Totowa Borough	182,234,708	366,990,100	549,224,808	....	549,224,808	3,158,849	552,383,657
13. Wanaque Borough	29,796,000	55,937,500	85,733,500	....	85,733,500	518,900	86,252,400
14. Wayne Township	411,859,500	776,022,300	1,187,881,800	6,700	1,187,875,100	9,982,588	1,197,857,688
15. West Milford Township	101,115,000	191,644,400	292,759,400	14,900	292,744,500	4,233,515	296,978,015
16. West Paterson Borough	127,737,150	219,005,900	346,743,050	....	346,743,050	1,126,867	347,869,917
Totals	$1,851,450,497	$3,790,573,090	$5,642,023,587	$1,652,600	$5,640,370,987	$63,925,268	$5,704,296,255

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R S 54 3-17 to R S 54 3-19)	True Value of Class II Railroad Property (C 139 L 1966)	(a) Amounts Deducted Under R S 54 3-17 to R S 54 3-19	(b) Amounts Added Under R S 54 3-17 to R S 54 3-19 and N J S A 54 11D-7	Net Valuation on Which County Taxes are Apportioned (Cols 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Bloomingdale Borough	$ 5.97	48.07	$ 620	....	$ 118,109,508	$ 215,913,597	$ 1,410,691.80	....	....
2. Clifton City	4.94	41.24	120,940	....	1,827,673,181	3,013,879,621	18,819,828.89	....	....
3. Haledon Borough	9.86	30.05	....	....	127,591,291	183,882,415	1,148,232.85	....	....
4. Hawthorne Borough	6.47	35.80	27,595	....	445,311,296	688,159,617	4,297,134.55	....	....
5. Little Falls Township	6.29	30.75	3,910	....	320,094,052	459,458,670	2,869,037.47	....	....
6. North Haledon Borough	2.08	109.81	....	$ 26,241,954	....	288,242,360	1,799,896.67	....	....
7. Passaic City	8.67	45.85	147,239	....	360,910,399	634,805,858	3,963,973.06	....	....
8. Paterson City	9.06	44.59	718,463	....	828,486,598	1,451,472,718	9,063,556.49	....	....
9. Pompton Lakes Borough	8.74	31.59	294	....	242,371,177	350,770,887	2,190,348.95	....	....
10. Prospect Park Borough	7.80	34.32	....	....	64,119,629	96,800,345	604,458.76	....	....
11. Ringwood Borough	10.13	29.57	....	....	317,539,128	451,551,856	2,819,664.27	....	....
12. Totowa Borough	1.97	88.12	1,173	....	90,269,208	642,654,038	4,012,980.13	....	....
13. Wanaque Borough	8.47	31.42	....	....	191,475,932	277,728,332	1,734,243.02	....	....
14. Wayne Township	4.81	49.73	904	....	1,236,125,594	2,433,984,186	15,198,737.73	....	....
15. West Milford Township	7.25	37.28	....	....	496,658,423	793,636,438	4,955,772.58	....	....
16. West Paterson Borough	2.64	82.05	....	....	85,366,997	438,236,914	2,705,298.69	....	....
Totals	....	....	$1,021,138	$26,241,954	$6,747,102,413	$12,426,177,852	$77,593,855.91	....	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1986 (Continued)

	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
TAXING DISTRICT	Deduct Overpayment	Add Underpayment							
1. Bloomingdale Borough	$ 230.37	....	$ 1,410,461.43	....	....	$ 3,436,944.00	....	....	....
2. Clifton City	318,284.78	....	18,501,544.11	....	....	22,657,277.00	....	$ 859,650.00	....
3. Haledon Borough	1,643.00	....	1,146,589.85	....	....	1,138,979.15	985,075.38	....	....
4. Hawthorne Borough	38,689.83	....	4,258,444.72	....	....	8,984,870.47	....	....	....
5. Little Falls Township	19,992.64	....	2,849,044.83	....	....	2,281,989.50	2,026,724.13	....	....
6. North Haledon Borough	403.65	....	1,799,493.02	....	....	1,688,646.00	1,650,718.71	....	....
7. Passaic City	17,585.94	....	3,946,387.12	....	....	8,006,331.64	....	....	....
8. Paterson City	73,538.33	....	8,990,018.16	....	....	17,168,814.50	....	1,794,682.55	....
9. Pompton Lakes Borough	660.25	....	2,189,688.70	....	....	5,365,711.00	....	....	....
10. Prospect Park Borough	....	....	604,458.76	....	....	712,738.00	573,676.91	....	....
11. Ringwood Borough	5,964.55	....	2,813,699.72	....	....	4,596,557.00	2,502,620.00	....	....
12. Totowa Borough	42,128.84	....	3,970,851.29	....	....	3,083,842.00	2,450,365.98	....	....
13. Wanaque Borough	633.32	....	1,733,609.70	....	....	2,364,483.00	1,438,866.26	....	....
14. Wayne Township	145,836.40	....	15,052,901.33	....	....	29,333,154.75	....	....	....
15. West Milford Township	933,440.39	....	4,022,332.19	....	....	10,839,942.25	....	....	....
16. West Paterson Borough	31,625.46	....	2,673,673.23	....	....	3,227,762.05	1,673,615.44	....	....
Totals	$1,630,657.75	....	$75,963,198.16	....	....	$124,888,042.31	$13,301,662.81	$2,654,332.55	....

Abstract of Ratables and Exemptions in the County of Passaic, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bloomingdale Borough	$ 1,586,233.59	$ 6,433,639.02	$ 13,574,900	$ 270,000.00	$ 712,738.23	$ 170,000.00	$ 1,152,738.23	$ 53,000	$ 26,050
2. Clifton City	16,495,274.29	58,513,745.40	125,913,200	2,150,000.00	14,477,750.31	800,000.00	17,427,750.31	711,810	259,750
3. Haledon Borough	2,274,245.19	5,544,889.57	20,897,700	....	1,012,811.00	105,000.00	1,117,811.00	60,750	15,900
4. Hawthorne Borough	2,453,372.00	15,696,687.19	26,251,600	750,000.00	2,349,663.00	325,000.00	3,424,663.00	179,250	62,450
5. Little Falls Township	1,594,554.92	8,752,313.38	34,125,900	202,266.00	1,799,654.40	377,700.00	2,379,620.40	90,750	38,500
6. North Haledon Borough	1,387,705.08	6,526,562.81	61,799,700	325,000.00	913,065.88	43,500.00	1,281,565.88	79,000	29,100
7. Passaic City	11,764,148.01	23,716,866.77	124,734,300	1,656,568.50	12,354,971.31	575,000.00	14,586,539.81	171,250	44,400
8. Paterson City	28,843,600.88	56,797,116.09	278,940,848	4,300,000.00	43,003,922.42	3,583,000.00	50,886,922.42	666,250	92,550
9. Pompton Lakes Borough	1,908,713.32	9,464,113.02	21,777,330	495,000.00	1,638,337.28	199,000.00	2,332,337.28	67,000	42,050
10. Prospect Park Borough	657,480.56	2,548,354.23	4,069,400	85,000.00	401,922.64	7,500.00	494,422.64	49,250	9,300
11. Ringwood Borough	3,658,521.80	13,571,398.52	24,060,100	515,000.00	1,718,442.40	276,000.00	2,509,442.40	45,500	33,900
12. Totowa Borough	1,363,642.05	10,868,701.32	114,382,300	790,000.00	2,134,480.27	107,000.00	3,031,480.27	132,500	46,350
13. Wanaque Borough	1,763,296.17	7,300,255.13	49,161,000	180,000.00	1,155,612.83	174,000.00	1,509,612.83	80,000	31,400
14. Wayne Township	13,224,818.92	57,610,875.00	257,383,900	2,621,219.00	7,563,133.10	460,000.00	10,644,352.10	179,000	165,050
15. West Milford Township	6,636,218.75	21,498,493.19	53,805,900	993,981.68	3,235,038.57	750,000.00	4,979,020.25	112,000	68,600
16. West Paterson Borough	1,593,447.30	9,168,498.02	60,776,500	565,000.00	1,183,046.82	62,000.00	1,810,046.82	98,250	35,450
Totals	$97,205,272.83	$314,012,508.66	$1,271,654,578	$15,899,035.18	$95,654,590.46	$8,014,700.00	$119,568,325.64	$2,775,560	$1,000,800

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Alloway Township	$ 17,791,300	$ 40,142,400	$ 57,933,700	....	$ 57,933,700	$ 1,092,210	$ 59,025,910
2. Carneys Point Township	15,057,250	58,127,420	73,184,670	....	73,184,670	973,558	74,158,228
3. Elmer Borough	2,336,200	11,852,600	14,188,800	....	14,188,800	781,579	14,970,379
4. Elsinboro Township	4,232,200	19,269,900	23,502,100	....	23,502,100	285,957	23,788,057
5. Lower Alloways Creek Twp.	5,912,365	34,296,150	40,208,515	....	40,208,515	786,991	40,995,506
6. Mannington Township	9,893,800	40,673,800	50,567,600	....	50,567,600	1,332,739	51,900,339
7. Oldmans Township	6,376,800	21,509,900	27,886,700	....	27,886,700	440,895	28,327,595
8. Penns Grove Borough	6,044,650	31,012,800	37,057,450	$ 387,300	36,670,150	2,098,256	38,768,406
9. Pennsville Township	24,667,200	158,177,000	182,844,200	....	182,844,200	2,593,833	185,438,033
10. Pilesgrove Township (R)	21,551,400	67,257,700	88,809,100	....	88,809,100	1,913,998	90,723,098
11. Pittsgrove Township	25,324,100	62,689,200	88,013,300	....	88,013,300	1,592,799	89,606,099
12. Quinton Township	12,328,800	40,843,300	53,172,100	....	53,172,100	3,536,232	56,708,332
13. Salem City	5,449,575	43,508,725	48,958,300	....	48,958,300	2,635,837	51,594,137
14. Upper Pittsgrove Township	11,457,400	29,739,400	41,196,800	....	41,196,800	1,239,599	42,436,399
15. Woodstown Borough	10,261,600	42,196,400	52,458,000	....	52,458,000	1,519,823	53,977,823
Totals	$178,684,640	$701,296,695	$879,981,335	$387,300	$879,594,035	$22,824,306	$902,418,341

(R) Revaluated

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Alloway Township	$ 2.40	98.51	....	....	$ 2,168,516	$ 61,194,426	$ 528,926.98	....	....
2. Carneys Point Township	5.53	51.62	$ 19,700	....	78,422,597	152,600,525	1,318,985.08	....	....
3. Elmer Borough	4.72	54.49	11,356	....	12,582,900	27,564,635	238,251.75	....	....
4. Elsinboro Township	2.82	81.59	....	....	5,726,505	29,514,562	255,105.72	....	....
5. Lower Alloways Creek Twp.	1.84	47.59	....	....	46,150,841	87,146,347	753,239.43	....	....
6. Mannington Township	2.65	100.63	....	....	3,466,152	55,366,491	478,553.89	....	....
7. Oldmans Township	5.15	51.33	1,497	....	28,170,238	56,499,330	488,345.46	....	....
8. Penns Grove Borough	4.83	78.24	....	....	12,141,196	50,909,602	440,031.29	....	....
9. Pennsville Township	4.85	53.50	4,456	....	237,691,917	423,134,406	3,657,313.06	....	....
10. Pilesgrove Township	2.12	103.85	622	$ 1,212,410	....	89,511,310	773,680.71	....	....
11. Pittsgrove Township	3.06	72.45	....	....	35,797,630	125,403,729	1,083,912.71	....	....
12. Quinton Township	2.12	111.92	....	4,367,257	....	52,341,075	452,404.05	....	....
13. Salem City	4.24	70.71	20,329	....	27,638,086	79,252,552	685,010.32	....	....
14. Upper Pittsgrove Township	3.62	63.57	....	....	26,077,017	68,513,416	592,187.83	....	....
15. Woodstown Borough	3.30	90.01	1,554	....	6,564,248	60,543,625	523,301.86	....	....
Totals	....	....	$59,514	$5,579,667	$522,597,843	$1,419,496,031	$12,269,250.14	....	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Alloway Township	$ 842.84	....	$ 528,084.14	....	....	$ 887,243.97	....	....	....
2. Carneys Point Township	....	$ 1,873.93	1,320,859.01	....	....	....	$ 2,306,111.15	....	....
3. Elmer Borough	....	....	238,251.75	....	....	357,236.00	....	....	....
4. Elsinboro Township	....	4.20	255,109.92	....	....	404,439.00	....	....	....
5. Lower Alloways Creek Twp.	....	161.00	753,400.43	....	....	....	....	....	....
6. Mannington Township	143.59	....	478,410.30	....	....	893,393.00	....	....	....
7. Oldmans Township	469.00	....	487,876.46	....	....	835,022.00	....	....	....
8. Penns Grove Borough	4,741.36	....	435,289.93	....	....	....	838,968.50	....	....
9. Pennsville Township	2,022.38	....	3,655,290.68	....	....	5,327,761.50	....	....	....
10. Pilesgrove Township	2,578.48	....	771,102.23	....	....	....	1,144,119.41	....	....
11. Pittsgrove Township	....	....	1,083,912.71	....	....	1,657,356.00	....	....	....
12. Quinton Township	6,302.34	....	446,101.71	....	....	755,042.62	....	....	....
13. Salem City	....	342.04	685,352.36	....	....	648,000.00	....	$ 29,753.72	....
14. Upper Pittsgrove Township	359.68	....	591,828.15	....	....	943,640.00	....	....	....
15. Woodstown Borough	773.64	....	522,528.22	....	....	....	931,104.59	....	....
Totals	$18,233.31	$2,381.17	$12,253,398.00	....	....	$12,709,134.09	$5,220,303.65	$29,753.72	....

Abstract of Ratables and Exemptions in the County of Salem, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Alloway Township	....	$ 1,415,328.11	$ 5,278,000	$ 170,030.84	$ 339,602.01	$ 145,000.00	$ 654,632.85	$ 33,250	$ 10,000
2. Carneys Point Township	$ 470,240.87	4,097,211.03	11,477,200	250,000.00	1,326,981.02	350,000.00	1,926,981.02	61,250	29,350
3. Elmer Borough	110,781.00	706,268.75	10,158,000	124,211.00	121,802.79	30,129.71	276,143.50	16,000	4,900
4. Elsinboro Township	9,966.30	669,515.22	579,700	100,000.00	102,085.99	24,500.00	226,585.99	18,500	6,200
5. Lower Alloways Creek Twp.	....	753,400.43	7,591,725	750,000.00	9,390,000.00	30,000.00	10,170,000.00	13,000	4,700
6. Mannington Township	....	1,371,803.30	18,736,100	200,000.00	336,333.39	64,582.69	600,916.08	17,250	5,650
7. Oldmans Township	135,746.93	1,458,645.39	7,898,400	100,000.00	255,553.76	90,000.00	445,553.76	11,250	5,450
8. Penns Grove Borough	595,500.00	1,869,758.43	8,289,500	276,219.12	667,824.86	220,000.00	1,164,043.98	43,750	10,200
9. Pennsville Township	....	8,983,052.18	21,644,350	1,000,000.00	5,893,602.69	450,000.00	7,343,602.69	116,500	54,900
10. Pilesgrove Township	....	1,915,221.64	2,165,300	509,085.17	470,432.99	100,000.00	1,079,518.16	17,000	9,550
11. Pittsgrove Township	....	2,741,268.71	10,677,300	535,575.77	717,924.23	285,000.00	1,538,500.00	59,250	19,100
12. Quinton Township	....	1,201,144.33	5,428,200	203,000.00	398,783.97	170,000.00	771,783.97	31,750	8,800
13. Salem City	822,101.14	2,185,207.22	15,419,860	400,000.00	1,436,779.80	275,000.00	2,111,779.80	51,500	15,350
14. Upper Pittsgrove Township	....	1,535,468.15	3,974,100	197,318.59	444,448.14	140,000.00	781,766.73	20,500	8,350
15. Woodstown Borough	324,000.00	1,777,632.81	7,704,100	177,334.89	309,796.23	130,000.00	617,131.12	25,750	9,650
Totals	$2,468,336.24	$32,680,925.70	$137,021,835	$4,992,775.38	$22,211,951.87	$2,504,212.40	$29,708,939.65	$536,500	$202,150

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated) for the support of the County Budget	$ 9,574,656.48
Rate per $100 to be applied to Col. II for apportionment of County Taxes	.864338
Net County Taxes Apportioned (12A III)	$12,253,398.00
†Adjustments (Net Total 12A IIb)	$ 15,852.14
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$12,269,250.14

†Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1986

TAXING DISTRICT	1		2	3	4	5	6
	Taxable Value						
	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col. 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Bedminster Township	$ 57,956,486	$ 154,422,800	$ 222,379,286	....	$ 222,379,286	$ 5,945,418	$ 228,324,704
2. Bernards Township	321,476,760	661,231,650	982,708,410	....	982,708,410	8,882,061	991,590,471
3. Bernardsville Borough	218,297,325	198,283,350	416,580,675	....	416,580,675	6,856,312	423,436,987
4. Bound Brook Borough	44,850,805	101,860,755	146,711,560	....	146,711,560	7,126,334	153,837,894
5. Branchburg Township	76,024,000	185,180,100	261,204,100	....	261,204,100	2,157,481	263,361,581
6. Bridgewater Township	677,197,159	1,162,795,850	1,839,993,009	....	1,839,993,009	10,360,265	1,850,353,274
7. Far Hills Borough	82,226,000	44,820,100	127,046,100	....	127,046,100	446,999	127,493,099
8. Franklin Township	286,585,700	749,106,100	1,035,691,800	$ 1,930,300	1,033,761,500	13,670,495	1,047,431,995
9. Green Brook Township	55,687,700	129,413,950	185,101,650	....	185,101,650	525,171	185,626,821
10. Hillsborough Township	274,643,700	565,081,100	839,724,800	....	839,724,800	9,216,173	848,940,973
11. Manville Borough	73,092,530	193,584,325	266,676,855	....	266,676,855	825,824	267,502,679
12. Millstone Borough	4,350,900	9,717,400	14,068,300	....	14,068,300	35,039	14,103,339
13. Montgomery Township	77,822,035	201,420,600	279,242,635	....	279,242,635	2,083,008	281,325,643
14. North Plainfield Borough	74,643,600	198,871,000	273,514,600	....	273,514,600	1,278,853	274,793,453
15. Peapack-Gladstone Borough	44,571,825	139,077,775	183,649,600	....	183,649,600	555,937	184,205,537
16. Raritan Borough	36,487,820	128,685,141	165,172,961	69,400	165,103,561	1,086,931	166,190,492
17. Rocky Hill Borough	7,703,000	20,743,450	28,446,450	....	28,446,450	64,526	28,510,976
18. Somerville Borough	156,331,700	294,721,200	451,052,900	....	451,052,900	12,331,047	463,383,947
19. South Bound Brook Borough	17,353,100	53,076,840	70,429,940	36,000	70,393,940	910,354	71,304,294
20. Warren Township	194,191,600	391,527,700	585,719,300	....	585,719,300	2,541,923	588,261,223
21. Watchung Borough	160,251,650	212,244,000	372,495,650	....	372,495,650	1,846,900	374,342,550
Totals	$2,951,745,395	$5,795,865,186	$8,747,610,581	$2,035,700	$8,745,574,881	$88,747,051	$8,834,321,932

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1986 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R.S. 54:2-37)	
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Bedminster Township	$ 2.390	51.51	....	....	$ 214,334,735	$ 442,659,439	$ 2,208,477.30	....	....
2. Bernards Township	2.110	89.71	$ 2,974	....	118,688,518	1,110,281,963	5,539,320.51	....	....
3. Bernardsville Borough	2.290	74.17	118,390	....	149,696,144	573,251,521	2,860,015.76	....	....
4. Bound Brook Borough	4.340	58.38	118,176	....	108,277,557	262,233,627	1,308,312.80	....	....
5. Branchburg Township	3.510	56.69	2,515	....	204,566,734	467,930,830	2,334,559.09	....	....
6. Bridgewater Township	1.870	120.88	47,726	$233,196,879	....	1,617,204,121	8,068,411.68	....	....
7. Far Hills Borough	.860	169.94	9,036	51,591,003	....	75,911,132	378,729.10	....	....
8. Franklin Township	2.950	78.41	....	....	296,210,754	1,343,642,749	6,703,583.49	....	....
9. Green Brook Township	2.730	84.18	....	....	37,922,490	223,549,311	1,115,312.44	....	....
10. Hillsborough Township	2.450	91.45	3,697	....	87,090,128	936,034,798	4,669,981.98	....	....
11. Manville Borough	3.040	89.15	194,612	....	53,730,016	321,427,307	1,603,636.67	....	....
12. Millstone Borough	2.030	85.61	....	....	2,501,533	16,604,872	82,843.56	....	....
13. Montgomery Township	3.500	58.78	35,573	....	201,935,923	483,297,139	2,411,223.31	....	....
14. North Plainfield Borough	4.820	60.22	....	....	185,504,039	460,297,492	2,296,475.51	....	....
15. Peapack-Gladstone Borough	1.990	57.78	5,178	....	136,441,481	320,652,196	1,599,769.56	....	....
16. Raritan Borough	4.360	60.55	162,444	....	116,901,744	283,254,680	1,413,189.18	....	....
17. Rocky Hill Borough	1.660	83.69	....	....	7,405,092	35,916,068	179,189.27	....	....
18. Somerville Borough	2.200	130.10	71,093	95,916,205	....	367,538,835	1,833,692.23	....	....
19. South Bound Brook Borough	3.700	73.41	1,354	....	28,254,409	99,560,057	496,716.23	....	....
20. Warren Township	2.210	83.08	....	....	125,716,606	713,977,829	3,562,115.00	....	....
21. Watchung Borough	2.130	82.53	....	....	90,900,895	465,243,445	2,321,151.27	....	....
Totals	....	....	$772,768	$380,704,087	$2,166,078,798	$10,620,469,411	$52,986,705.94	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49, R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Bedminster Township	$ 584.29	....	$ 2,207,893.01	....	....	$ 1,883,164.00	....	....	....
2. Bernards Township	271,477.61	....	5,267,842.90	....	....	10,642,940.50	....	....	....
3. Bernardsville Borough	3,984.81	....	2,856,030.95	....	....	4,916,509.50	....	....	....
4. Bound Brook Borough	225.71	....	1,308,087.09	....	....	3,776,614.50	....	....	....
5. Branchburg Township	1,636.26	....	2,332,922.83	176,496.10	....	6,709,572.58	....	....	....
6. Bridgewater Township	16,999.15	....	8,051,412.53	609,092.81	....	....	$23,387,879.32	....	....
7. Far Hills Borough	2,314.62	....	376,414.48	....	....	338,005.00	....	....	....
8. Franklin Township	....	$ 1,105.66	6,704,689.15	....	....	18,700,561.23	....	....	....
9. Green Brook Township	1,050.20	....	1,114,262.24	84,294.09	....	3,272,982.50	....	....	....
10. Hillsborough Township	7,790.05	....	4,662,191.93	352,693.86	....	12,763,052.50	....	....	....
11. Manville Borough	1,344.78	....	1,602,291.89	....	....	4,491,938.88	....	....	....
12. Millstone Borough	....	....	82,843.56	6,267.64	....	183,162.00	....	....	....
13. Montgomery Township	2,930.10	....	2,408,293.21	182,194.58	....	6,384,649.50	....	....	....
14. North Plainfield Borough	398.34	....	2,296,077.17	173,711.32	....	7,426,845.00	....	....	....
15. Peapack-Gladstone Borough	....	....	1,599,769.56	121,032.70	....	1,254,582.00	....	....	....
16. Raritan Borough	1,648.38	....	1,411,540.80	....	....	....	4,322,218.18	....	....
17. Rocky Hill Borough	3,079.25	....	176,110.02	13,311.55	....	211,819.00	....	....	....
18. Somerville Borough	415.11	....	1,833,277.12	....	....	5,580,341.51	....	....	....
19. South Bound Brook Borough	6,104.56	....	490,611.67	....	....	1,504,905.15	....	....	....
20. Warren Township	2,387.30	....	3,559,727.70	269,307.90	....	4,456,070.89	2,954,825.16	....	....
21. Watchung Borough	....	558.92	2,321,710.19	175,716.45	....	2,318,969.50	1,854,006.59	....	....
Totals	$324,370.52	$1,664.58	$52,664,000.00	$2,164,119.00	....	$96,816,685.74	$32,518,929.25	....	....

Abstract of Ratables and Exemptions in the County of Somerset, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Bedminster Township	$ 1,354,934.80	$ 5,445,991.81	$ 10,024,500	$ 946,292.00	$ 551,314.75	$ 100,000.00	$ 1,597,606.75	$ 10,250.00	$ 10,350.00
2. Bernards Township	4,937,947.79	20,848,731.19	201,078,900	1,225,052.12	2,955,462.63	288,000.00	4,468,514.75	19,000.00	41,700.00
3. Bernardsville Borough	1,896,997.46	9,669,537.91	29,111,200	718,000.00	1,186,627.11	115,000.00	2,019,627.11	20,000.00	22,500.00
4. Bound Brook Borough	1,582,155.60	6,666,857.19	22,726,400	400,000.00	1,320,042.14	125,000.00	1,845,042.14	76,000.00	27,200.00
5. Branchburg Township	....	9,218,991.51	17,411,850	1,200,000.00	2,775,310.53	200,000.00	4,175,310.53	20,000.00	27,650.00
6. Bridgewater Township	2,494,180.84	34,542,565.50	166,564,300	740,025.00	8,288,050.21	750,000.00	9,778,075.21	116,500.00	107,750.00
7. Far Hills Borough	372,606.15	1,087,025.63	5,106,200	125,560.64	78,013.88	21,000.00	224,574.52	2,500.00	1,850.00
8. Franklin Township	5,397,883.36	30,803,133.74	90,408,100	4,168,979.00	5,565,975.28	450,000.00	10,184,954.28	122,000.00	90,600.00
9. Green Brook Township	586,352.58	5,057,891.41	17,821,900	531,750.00	775,932.53	100,000.00	1,407,682.53	22,833.00	19,200.00
10. Hillsborough Township	2,937,336.00	20,715,274.29	130,098,200	550,000.00	3,249,540.36	498,693.55	4,298,233.91	48,000.00	54,100.00
11. Manville Borough	2,018,640.56	8,112,871.33	31,858,375	820,000.00	1,706,726.19	350,000.00	2,876,726.19	157,250.00	51,655.00
12. Millstone Borough	13,162.04	285,435.24	1,454,000	37,000.00	71,697.74	6,000.00	114,697.74	2,750.00	1,800.00
13. Montgomery Township	843,844.21	9,818,981.50	68,267,200	1,041,613.60	2,696,664.67	298,000.00	4,036,278.27	16,550.00	18,700.00
14. North Plainfield Borough	3,347,529.51	13,244,163.00	29,207,100	370,000.00	2,088,873.83	261,700.00	2,720,573.83	107,750.00	52,500.00
15. Peapack-Gladstone Borough	680,624.28	3,656,008.54	12,706,200	810,000.00	256,071.74	34,965.00	1,101,036.74	10,750.00	5,950.00
16. Raritan Borough	1,508,781.76	7,242,540.74	7,794,900	550,000.00	1,075,144.18	100,000.00	1,725,144.18	89,250.00	21,450.00
17. Rocky Hill Borough	71,800.00	473,040.57	1,705,200	80,528.94	132,160.15	12,000.00	224,689.09	3,750.00	1,900.00
18. Somerville Borough	2,753,291.08	10,166,909.71	104,099,300	490,000.00	2,494,747.06	346,000.00	3,330,747.06	68,750.00	32,000.00
19. South Bound Brook Borough	636,994.10	2,632,510.92	4,447,500	194,000.00	565,584.70	40,000.00	799,584.70	36,750.00	14,000.00
20. Warren Township	1,757,818.53	12,997,750.18	37,019,700	680,000.00	1,936,804.51	347,600.00	2,964,404.51	26,000.00	36,000.00
21. Watchung Borough	1,302,279.67	7,972,682.40	17,782,300	625,028.76	1,390,589.84	125,000.00	2,140,618.60	10,250.00	20,750.00
Totals	$36,495,160.32	$220,658,894.31	$1,006,693,325	$16,303,830.06	$41,161,334.03	$4,568,958.55	$62,034,122.64	$986,883.00	$659,605.00

Total amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget $16,661,737.48

Rate per $100 to be applied to Column II for apportionment of County Taxes 0.49891115

Net County Taxes Apportioned (12A III) $52,664,000.00

*Adjustments (Net Total 12A II) .... $ 322,705.94

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $52,986,705.94

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Rate per $100 to be applied to Column II for apportionment of Library Taxes 0.03774579

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Andover Borough	$ 3,497,730	$ 9,322,200	$ 12,819,930	....	$ 12,819,930	$ 256,569	$ 13,076,499
2. Andover Township	40,917,600	102,240,140	143,157,740	....	143,157,740	488,245	143,645,985
3. Branchville Borough	6,152,650	26,915,850	33,068,500	....	33,068,500	117,672	33,186,172
4. Byram Township	96,460,500	175,950,600	272,411,100	....	272,411,100	1,475,794	273,886,894
5. Frankford Township	53,025,578	82,142,774	135,168,352	....	135,168,352	1,033,402	136,201,754
6. Franklin Borough	28,108,000	84,248,800	112,356,800	$ 1,200	112,355,600	1,592,339	113,947,939
7. Fredon Township	20,716,495	65,434,790	86,151,285	....	86,151,285	496,571	86,647,856
8. Green Township	16,976,939	53,854,750	70,831,689	....	70,831,689	400,236	71,231,925
9. Hamburg Borough	9,179,800	25,245,925	34,425,725	....	34,425,725	129,574	34,555,299
10. Hampton Township	38,944,977	73,641,588	112,586,565	....	112,586,565	657,993	113,244,558
11. Hardyston Township	50,619,800	97,162,900	147,782,700	....	147,782,700	1,063,864	148,846,564
12. Hopatcong Borough	79,490,815	181,975,465	261,466,280	....	261,466,280	1,391,159	262,857,439
13. Lafayette Township	20,051,600	51,961,500	72,013,100	....	72,013,100	434,753	72,447,853
14. Montague Township	31,125,978	47,715,350	78,841,328	....	78,841,328	708,144	79,549,472
15. Newton Town	28,583,520	116,543,020	145,126,540	....	145,126,540	2,630,202	147,756,742
16. Ogdensburg Borough	12,175,875	29,084,225	41,260,100	1,575	41,258,525	75,738	41,334,263
17. Sandyston Township	22,911,400	45,600,600	68,512,000	....	68,512,000	420,781	68,932,781
18. Sparta Township	67,042,540	184,838,135	251,880,675	....	251,880,675	991,626	252,872,301
19. Stanhope Borough	21,130,250	65,623,700	86,753,950	....	86,753,950	658,906	87,412,856
20. Stillwater Township	26,564,630	71,284,200	97,848,830	1,000	97,847,830	467,122	98,314,952
21. Sussex Borough	4,873,025	17,879,700	22,752,725	....	22,752,725	738,842	23,491,567
22. Vernon Township	212,586,863	382,597,950	595,184,813	....	595,184,813	5,300,879	600,485,692
23. Walpack Township	152,990	318,610	471,600	....	471,600	63,398	534,998
24. Wantage Township	55,330,540	148,600,500	203,931,040	....	203,931,040	10,723,369	214,654,409
Totals	$946,620,095	$2,140,183,272	$3,086,803,367	$3,775	$3,086,799,592	$32,317,178	$3,119,116,770

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1986 (Continued)

TAXING DISTRICT	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
				(a)	(b)		I	II Adjustments Resulting From	
								(a) County Equalization Table Appeals (R S 54:2-37)	
	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R S 54 3-17 to R S 54 3-19)	True Value of Class II Railroad Property (C 139, L 1966)	Amounts Deducted Under R S 54 3-17 to R S 54 3-19	Amounts Added Under R S 54 3-17 to R S 54 3-19 and N J S A 54 11D-7	Net Valuation on Which County Taxes are Apportioned (Cols 6 + 9 - 10(a) + 10(b))	Total County Taxes Apportioned (Including Total Net Adjustments)	Deduct Overpayment	Add Underpayment
1. Andover Borough	$ 3.330	66.43	$ 837	....	$ 7,070,685	$ 20,148,021	$ 110,142.12	....	....
2. Andover Township	2.770	88.69	226	....	20,651,867	164,298,078	898,159.61	....	....
3. Branchville Borough	2.170	79.81	....	....	9,969,235	43,155,407	235,915.38	....	....
4. Byram Township	2.440	109.11	....	$21,577,576	....	252,309,318	1,379,286.00	....	....
5. Frankford Township	3.170	80.22	....	....	35,728,745	171,930,499	939,883.36	....	....
6. Franklin Borough	2.830	120.05	1,659	16,584,974	....	97,364,624	532,258.04	....	....
7. Fredon Township	2.580	95.71	....	....	5,230,787	91,878,643	502,268.12	....	....
8. Green Township	2.630	89.62	10	....	9,200,497	80,432,432	439,695.72	....	....
9. Hamburg Borough	3.720	72.35	....	....	14,501,591	49,056,890	268,176.71	....	....
10. Hampton Township	3.010	83.68	....	....	23,762,228	137,006,786	748,967.75	....	....
11. Hardyston Township	3.130	90.74	143	....	16,664,263	165,510,970	904,790.06	....	....
12. Hopatcong Borough	4.710	59.80	....	....	176,558,539	439,415,978	2,402,132.08	....	....
13. Lafayette Township	2.700	91.95	....	....	7,989,851	80,437,704	439,724.54	....	....
14. Montague Township	2.090	88.75	....	....	10,705,030	90,254,502	493,389.51	....	....
15. Newton Town	2.680	91.32	....	....	23,462,103	171,218,845	935,993.00	....	....
16. Ogdensburg Borough	5.260	56.96	238	....	33,347,314	74,681,815	408,259.13	....	....
17. Sandyston Township	1.740	119.45	....	10,462,551	....	58,470,230	319,636.11	....	....
18. Sparta Township	5.920	41.34	1,423	....	362,062,850	614,936,574	3,361,641.24	....	....
19. Stanhope Borough	3.400	83.71	....	....	18,306,442	105,719,298	577,930.09	....	....
20. Stillwater Township	3.000	84.47	....	....	18,814,580	117,129,532	640,305.82	....	....
21. Sussex Borough	4.250	62.19	....	....	15,321,378	38,812,945	212,176.67	....	....
22. Vernon Township	2.540	90.47	838	....	67,321,319	667,807,849	3,650,669.84	....	....
23. Walpack Township	1.670	44.13	....	....	976,448	1,511,446	8,262.54	....	....
24. Wantage Township	2.820	89.67	....	....	27,541,348	242,195,757	1,323,998.56	....	....
Totals	....	....	$5,374	$48,625,101	$905,187,100	$3,975,684,143	$21,733,662.00	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Andover Borough	....	....	$ 110,142.12	$ 8,555.32	....	....	$ 310,608.11	....	....
2. Andover Township	....	....	898,159.61	69,764.79	....	....	2,349,625.14	....	....
3. Branchville Borough	....	....	235,915.38	18,324.79	....	$ 194,954.50	268,913.15	....	....
4. Byram Township	$ 11,083.00	....	1,368,203.00	107,050.37	....	2,174,356.00	1,545,869.87	....	....
5. Frankford Township	2,351.00	....	937,532.36	72,921.87	....	1,735,822.00	1,012,139.31	....	....
6. Franklin Borough	837.00	....	531,421.04	41,188.65	....	1,232,236.75	580,781.77	....	....
7. Fredon Township	1,120.00	....	501,148.12	38,847.90	....	782,270.00	824,080.90	....	....
8. Green Township	96.00	....	439,599.72	34,007.39	....	1,214,569.00	....	....	....
9. Hamburg Borough	1,806.00	....	266,370.71	20,793.92	....	536,890.00	244,819.38	....	....
10. Hampton Township	633.00	....	748,334.75	57,950.50	....	938,064.62	1,189,859.30	....	....
11. Hardyston Township	3,554.00	....	901,236.06	70,194.97	....	1,527,880.50	1,028,954.52	....	....
12. Hopatcong Borough	333.00	....	2,401,799.08	186,526.04	....	6,783,061.50	....	....	....
13. Lafayette Township	2,021.00	....	437,703.54	34,091.73	....	806,691.00	478,984.00	....	....
14. Montague Township	....	$71.00	493,460.51	38,045.07	....	973,150.28	....	....	....
15. Newton Town	....	....	935,993.00	72,703.51	....	2,206,392.50	....	....	....
16. Ogdensburg Borough	16.00	....	408,243.13	31,694.31	....	727,195.50	533,861.32	....	....
17. Sandyston Township	45.00	....	319,591.11	24,824.16	....	....	851,531.31	....	....
18. Sparta Township	696.00	....	3,360,945.24	....	....	8,718,303.00	....	....	....
19. Stanhope Borough	....	....	577,930.09	44,890.88	....	1,045,212.00	709,928.47	....	....
20. Stillwater Township	434.00	....	639,871.82	49,589.08	....	749,531.00	947,415.78	....	....
21. Sussex Borough	....	....	212,176.67	16,480.88	....	....	632,302.93	....	....
22. Vernon Township	6,156.00	....	3,644,513.84	282,038.23	....	9,106,599.56	....	....	....
23. Walpack Township	....	....	8,262.54	641.80	....	....	....	....	....
24. Wantage Township	177.00	....	1,323,821.56	102,811.84	....	....	3,904,498.44	....	....
Totals	$31,358.00	$71.00	$21,702,375.00	$1,424,038.00	....	$41,455,179.71	$17,414,173.70	....	....

Abstract of Ratables and Exemptions in the County of Sussex, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Andover Borough	$ 5,941.41	$ 435,246.96	$ 2,057,540	$ 150,000.00	$ 106,652.70	$ 40,000.00	$ 296,652.70	$ 3,500.00	$ 1,600.00
2. Andover Township	650,510.00	3,968,059.54	12,578,700	387,516.27	393,161.56	200,000.00	980,677.83	20,250.00	13,000.00
3. Branchville Borough	....	718,107.82	1,692,400	430,000.00	405,211.35	7,000.00	842,211.35	9,250.00	3,400.00
4. Byram Township	1,474,163.00	6,669,642.24	19,231,300	166,793.00	811,730.43	278,100.00	1,256,623.43	23,250.00	21,955.00
5. Frankford Township	553,081.65	4,311,497.19	18,121,200	398,000.00	667,443.65	350,000.00	1,415,443.65	24,000.00	15,400.00
6. Franklin Borough	834,914.92	3,220,543.13	17,258,600	221,800.00	1,029,212.30	83,200.00	1,334,212.30	42,250.00	11,900.00
7. Fredon Township	86,000.00	2,232,346.92	6,764,400	278,235.28	204,879.71	98,465.09	581,580.08	8,750.00	6,750.00
8. Green Township	185,000.00	1,873,176.11	12,790,095	167,379.66	190,454.67	50,000.00	407,834.33	5,500.00	7,000.00
9. Hamburg Borough	213,270.22	1,284,144.23	3,060,000	78,400.00	219,107.54	90,000.00	387,507.54	15,500.00	5,200.00
10. Hampton Township	467,022.65	3,401,231.82	23,236,700	275,000.00	375,270.32	240,000.00	890.270.32	30,000.00	14,200.00
11. Hardyston Township	1,126,074.69	4,654,340.74	24,474,900	425,000.00	433,194.11	285,000.00	1,143,194.11	26,750.00	14,050.00
12. Hopatcong Borough	2,987,549.15	12,358,935.77	12,798,820	200,000.00	2,892,318.12	357,827.50	3,450,145.62	87,000.00	49,150.00
13. Lafayette Township	198,292.99	1,955,763.26	3,870,500	197,000.00	139,691.22	103,252.00	439,943.22	8,500.00	4,900.00
14. Montague Township	153,909.84	1,658,565.70	21,655,972	155,000.00	318,800.84	150,000.00	623,800.84	16,750.00	7,350.00
15. Newton Town	732,674.18	3,947,763.19	55,677,700	230,000.00	1,147,641.66	160,000.00	1,537,641.66	47,500.00	18,250.00
16. Ogdensburg Borough	473,087.90	2,174,082.16	2,582,400	131,000.00	251,285.35	65,000.00	447,285.35	18,750.00	9,300.00
17. Sandyston Township	....	1,195,946.58	62,608,400	103,480.00	232,820.48	100,000.00	436,300.48	20,750.00	5,500.00
18. Sparta Township	2,882,025.93	14,961,274.17	26,993,175	936,000.00	1,858,634.77	585,000.00	3,379,634.77	28,000.00	42,850.00
19. Stanhope Borough	590,450.32	2,968,411.76	15,331,500	296,803.92	255,507.34	80,000.00	632,311.26	15,250.00	9,950.00
20. Stillwater Township	556,004.02	2,942,511.70	12,425,000	291,500.00	495,244.84	240,000.00	1,026,744.84	29,750.00	13,400.00
21. Sussex Borough	137,387.68	998,348.16	7,720,800	133,288.00	242,576.01	70,000.00	445,864.01	15,250.00	4,800.00
22. Vernon Township	2,200,790.88	15,233,942.51	40,910,825	1,000,000.00	2,130,862.15	675,145.72	3,806,007.87	70,750.00	52,700.00
23. Walpack Township	....	8,904.34	12,126,482	84,057.13	63,993.87	....	148,051.00	250.00	250.00
24. Wantage Township	712,696.83	6,043,828.67	17,749,825	450,000.00	736,134.18	400,000.00	1,586,134.18	50,750.00	23,200.00
Totals	$17,220,848.26	$99,216,614.67	$433,717,234	$7,186,253.26	$15,601,829.17	$4,707,990.31	$27,496,072.74	$618,250.00	$356,055.00

Total amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$10,212,170.58
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.54666471
Net County Taxes Apportioned (12A III)	$21,702,375.00
*Adjustments (Net Total 12A II)	$ 31,287.00
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$21,733,662.00

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Rate per $100 to be applied to Column II for apportionment of Library Taxes	0.04246233

Abstract of Ratables and Exemptions in the County of Union, for the Year 1986

	1 Taxable Value		2	3	4	5	6
TAXING DISTRICT	(a) Land	(b) Improvements (Includes Partial Exemptions and Abatements)	Total Taxable Value of Land and Improvements (Col 1 (a)+(b))	Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	Net Total Taxable Value of Land and Improvements (Col 2-3)	Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	Net Valuation Taxable (Cols. 4+5)
1. Berkeley Heights Township	$ 231,537,200	$ 501,868,400	$ 733,405,600	....	$ 733,405,600	$ 2,820,030	$ 736,225,630
2. Clark Township	253,423,900	432,480,300	685,904,200	....	685,904,200	2,105,116	688,009,316
3. Cranford Township	148,341,300	295,985,600	444,326,900	$ 64,000	444,262,900	4,881,611	449,144,511
4. Elizabeth City	282,061,850	630,988,050	913,049,900	....	913,049,900	17,017,700	930,067,600
5. Fanwood Borough	85,578,538	135,705,602	221,284,140	....	221,284,140	794,500	222,078,640
6. Garwood Borough	67,515,100	110,055,700	177,570,800	....	177,570,800	506,123	178,076,923
7. Hillside Township	105,482,800	203,139,200	308,622,000	....	308,622,000	1,127,485	309,749,485
8. Kenilworth Borough	63,466,600	138,767,600	202,234,200	....	202,234,200	507,106	202,741,306
9. Linden City	332,973,200	816,846,600	1,149,819,800	....	1,149,819,800	7,793,100	1,157,612,900
10. Mountainside Borough	185,466,500	284,063,100	469,529,600	7,100	469,522,500	1,809,700	471,332,200
11. New Providence Borough	302,789,100	390,708,700	693,497,800	....	693,497,800	13,020,008	706,517,808
12. Plainfield City	89,124,925	296,240,800	385,365,725	....	385,365,725	12,838,656	398,204,381
13. Rahway City	109,804,200	244,839,600	354,643,800	....	354,643,800	8,249,200	362,893,000
14. Roselle Borough	90,156,100	173,419,400	263,575,500	....	263,575,500	5,654,291	269,229,791
15. Roselle Park Borough	104,851,700	190,699,300	295,551,000	....	295,551,000	1,095,198	296,646,198
16. Scotch Plains Township	287,672,400	541,122,200	828,794,600	....	828,794,600	3,274,318	832,068,918
17. Springfield Township**	392,425,500	600,049,800	992,475,300	....	992,475,300	2,804,316	995,279,616
18. Summit City	458,659,600	627,016,800	1,085,676,400	....	1,085,676,400	9,958,393	1,095,634,793
19. Union Township	404,653,000	578,034,400	982,687,400	....	982,687,400	8,987,970	991,675,370
20. Westfield Town*	780,465,900	962,324,300	1,742,790,200	....	1,742,790,200	13,253,200	1,756,043,400
21. Winfield Township	220,200	1,171,500	1,391,700	....	1,391,700	13,118	1,404,818
Totals	$4,776,669,613	$8,155,526,952	$12,932,196,565	$71,100	$12,932,125,465	$118,511,139	$13,050,636,604

**Revaluation
*Reassessment

Abstract of Ratables and Exemptions in the County of Union, for the Year 1986 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table— Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 + 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37)	
								Deduct Overpayment	Add Underpayment
1. Berkeley Heights Township	$ 2.52	82.50	....	....	$ 189,751,706	$ 925,977,336	$ 4,964,929.96	....	....
2. Clark Township	2.39	98.16	$ 4,064	....	36,230,901	724,244,281	3,883,272.29	....	....
3. Cranford Township	5.49	46.65	362,949	....	522,303,585	971,811,045	5,210,682.36	....	....
4. Elizabeth City	5.18	60.36	9,406,255	....	685,851,704	1,625,325,559	8,714,713.90	....	....
5. Fanwood Borough	3.45	82.65	8,681	....	47,817,733	269,905,054	1,447,184.11	....	....
6. Garwood Borough	2.52	107.80	16,037	$ 4,474,674	....	173,618,286	930,911.15	....	....
7. Hillside Township	5.34	61.78	77,959	....	220,414,764	530,242,208	2,843,066.80	....	....
8. Kenilworth Borough	4.22	51.96	37,543	....	208,142,664	410,921,513	2,203,289.92	....	....
9. Linden City	3.14	57.76	769,548	....	1,009,872,787	2,168,255,235	11,625,808.71	....	....
10. Mountainside Borough	2.14	98.49	....	....	18,961,661	490,293,861	2,628,870.69	....	....
11. New Providence Borough	2.21	108.63	1,576	47,043,714	....	659,475,670	3,535,994.22	....	....
12. Plainfield City	6.55	52.62	299,639	....	369,998,367	768,502,387	4,120,576.58	....	....
13. Rahway City	6.00	51.15	882,547	....	364,990,628	728,766,175	3,907,517.90	....	....
14. Roselle Borough	5.23	63.44	28,591	....	158,385,374	427,643,756	2,292,951.69	....	....
15. Roselle Park Borough	3.44	90.08	45,549	....	36,287,193	332,978,940	1,785,375.36	....	....
16. Scotch Plains Township	2.72	92.93	....	....	67,978,050	900,046,968	4,825,895.82	....	....
17. Springfield Township	1.73	139.14	182	260,713,539	....	734,566,259	3,938,616.95	....	....
18. Summit City	2.43	80.65	294,111	....	281,478,510	1,377,407,414	7,385,419.78	....	....
19. Union Township	4.53	49.77	32,614	....	1,051,383,431	2,043,091,415	10,954,702.00	....	....
20. Westfield Town	1.95	126.24	3,077	348,807,825	....	1,407,238,652	7,545,369.71	....	....
21. Winfield Township	45.24	23.00	....	....	4,704,450	6,109,268	32,756.84	....	....
Totals	....	....	$12,270,922	$661,039,752	$5,274,553,508	$17,676,421,282	$94,777,906.74	....	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
	II Adjustments Resulting From		III	(a)	(b)	I District School Purposes			
	(b) Appeals and Corrected Errors (R.S. 54:4-49; R.S. 54:4-53)		Net County Taxes Apportioned	County Library Taxes	Local Health Service Taxes (R.S. 26:3A2-19)	(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30, L. 1977)
	Deduct Overpayment	Add Underpayment							
1. Berkeley Heights Township	$ 187,006.26	....	$ 4,777,923.70	....	....	$ 5,376,237.00	$ 4,994,985.15	....	....
2. Clark Township	10,077.08	....	3,873,195.21	....	....	5,306,912.00	4,602,647.86	....	....
3. Cranford Township	10,489.98	....	5,200,192.38	....	....	13,552,565.00	....	....	....
4. Elizabeth City	137,606.76	....	8,577,107.14	....	....	20,816,088.90	....	$ 1,344,457.64	....
5. Fanwood Borough	225.50	....	1,446,958.61	....	....	....	4,623,230.00	....	....
6. Garwood Borough	2,701.35	....	928,209.80	....	....	1,218,781.00	1,038,459.53	....	....
7. Hillside Township	51,250.57	....	2,791,816.23	....	....	6,982,284.50	....	....	....
8. Kenilworth Borough	11,940.00	....	2,191,349.92	....	....	2,488,524.00	2,560,494.98	....	....
9. Linden City	76,415.36	....	11,549,393.35	....	....	18,738,897.12	....	609,387.75	....
10. Mountainside Borough	17,875.16	....	2,610,995.53	....	....	2,323,666.00	3,513,874.36	....	....
11. New Providence Borough	4,352.46	....	3,531,641.76	....	....	8,430,463.00	....	....	....
12. Plainfield City	14,455.57	....	4,106,121.01	....	....	10,472,997.50	....	173,696.00	....
13. Rahway City	1,135.53	....	3,906,382.37	....	....	10,071,537.00	....	....	....
14. Roselle Borough	3,804.99	....	2,289,146.70	....	....	6,074,503.00	....	....	....
15. Roselle Park Borough	927.92	....	1,784,447.44	....	....	5,400,639.00	....	....	....
16. Scotch Plains Township	1,736.50	....	4,824,159.32	....	....	....	14,857,810.24	....	....
17. Springfield Township	15,137.80	....	3,923,479.15	....	....	4,364,869.00	4,646,081.09	....	....
18. Summit City	....	$ 1,260.72	7,386,680.50	....	....	12,538,334.00	....	862,230.25	....
19. Union Township	9,985.95	....	10,944,716.05	....	....	20,192,163.00	....	....	....
20. Westfield Town	1,498.72	....	7,543,870.99	....	....	21,339,208.00	....	....	....
21. Winfield Township	....	....	32,756.84	....	....	358,859.00	....	....	....
Totals	$558,623.46	$1,260.72	$94,220,544.00	....	....	$176,047,528.02	$40,837,583.21	$2,989,771.64	....

Abstract of Ratables and Exemptions in the County of Union, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Berkeley Heights Township	$ 3,344,546.66	$ 18,493,692.51	$ 77,253,700	$ 1,000,000.00	$ 2,228,620.34	$ 330,000.00	$ 3,558,620.34	$ 33,500.00	$ 47,300.00
2. Clark Township	2,615,612.55	16,398,367.62	87,403,200	945,000.00	2,674,734.56	125,000.00	3,744,734.56	91,500.00	88,550.00
3. Cranford Township	5,872,989.18	24,625,746.56	71,261,500	1,133,360.00	4,563,079.35	220,402.65	5,916,842.00	138,750.00	107,700.00
4. Elizabeth City	17,388,086.32	48,125,740.00	771,357,800	2,760,739.34	36,062,146.60	1,538,000.00	40,360,885.94	498,500.00	107,400.00
5. Fanwood Borough	1,571,237.33	7,641,425.94	6,999,930	190,000.00	1,199,328.16	90,000.00	1,479,328.16	23,250.00	31,550.00
6. Garwood Borough	1,300,751.87	4,486,202.20	11,868,900	300,000.00	791,071.93	40,000.00	1,131,071.93	61,250.00	20,350.00
7. Hillside Township	6,744,979.50	16,519,080.23	38,752,500	....	4,597,208.22	500,000.00	5,097,208.22	150,750.00	57,300.00
8. Kenilworth Borough	1,295,447.85	8,535,816.75	29,214,100	580,000.00	1,768,186.19	135,000.00	2,483,186.19	90,500.00	37,950.00
9. Linden City	5,414,843.02	36,312,521.24	184,618,200	3,000,000.00	22,826,303.81	375,000.00	26,201,303.81	512,500.00	141,400.00
10. Mountainside Borough	1,592,544.73	10,041,080.62	127,452,600	862,000.00	1,288,586.18	112,000.00	2,262,586.18	26,250.00	32,700.00
11. New Providence Borough	3,606,210.00	15,568,314.76	59,190,400	743,897.00	1,914,756.81	100,000.00	2,758,653.81	37,250.00	49,400.00
12. Plainfield City	11,296,111.47	26,048,925.98	85,996,700	1,100,000.00	9,442,014.24	1,500,000.00	12,042,014.24	144,250.00	63,500.00
13. Rahway City	7,780,271.51	21,758,190.88	69,803,200	480,000.00	4,725,755.18	300,000.00	5,505,755.18	245,000.00	105,400.00
14. Roselle Borough	5,705,702.67	14,069,352.37	72,572,100	625,000.00	2,600,051.79	350,000.00	3,575,051.79	173,750.00	63,550.00
15. Roselle Park Borough	3,018,769.54	10,203,855.98	35,161,500	440,000.00	1,173,530.39	100,000.00	1,713,530.39	120,250.00	45,050.00
16. Scotch Plains Township	2,915,170.21	22,597,139.77	189,397,800	2,000,000.00	3,083,817.40	320,000.00	5,403,817.40	82,000.00	79,150.00
17. Springfield Township	4,283,582.81	17,218,012.05	118,271,800	775,000.00	2,364,334.46	245,000.00	3,384,334.46	79,750.00	58,150.00
18. Summit City	5,741,226.50	26,528,471.25	201,198,900	3,305,000.00	4,808,318.84	300,000.00	8,413,318.84	72,750.00	55,950.00
19. Union Township	13,771,783.73	44,908,662.78	170,294,100	900,000.00	10,039,521.98	650,000.00	11,589,521.98	560,500.00	201,100.00
20. Westfield Town	5,240,524.28	34,123,603.27	112,489,700	1,850,000.00	5,727,000.00	230,000.00	7,807,000.00	109,000.00	102,700.00
21. Winfield Township	243,908.04	635,523.88	494,600	34,184.86	170,962.90	....	205,147.76	....	....
Totals	$110,744,299.77	$424,839,726.64	$2,521,053,230	$23,024,181.20	$124,049,329.33	$7,560,402.65	$154,633,913.18	$3,251,250.00	$1,496,150.00

Total Amount of Miscellaneous Revenues (including Surplus Revenues Appropriated for the support of the County Budget $53,843,802.00

Rate per $100 to be applied to Col. II for apportionment of County Taxes .... .5361826652

County Percentage Level of Taxable Value of Real Property in Effect 100%

Net County Taxes Apportioned (12A III) $94,220,544.00

‡Adjustments (Net Total 12A IIb) ± .... $ 557,362.74

Total County Taxes Apportioned (Including Adjustments—Total 12A I) $94,777,906.74

‡Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1986

TAXING DISTRICT	1 Taxable Value (a) Land	1 Taxable Value (b) Improvements (Includes Partial Exemptions and Abatements)	2 Total Taxable Value of Land and Improvements (Col. 1 (a)+(b))	3 Total Taxable Value Partial Exemptions and Abatements (Assessed Value)	4 Net Total Taxable Value of Land and Improvements (Col. 2-3)	5 Taxable Value of Machinery, Implements and Equipment of Telephone Telegraph and Messenger System Companies (C. 138, L. 1966)	6 Net Valuation Taxable (Cols. 4+5)
1. Allamuchy Township	$ 19,741,950	$ 55,862,600	$ 75,604,550	....	$ 75,604,550	$ 999,396	$ 76,603,946
2. Alpha Borough	9,361,875	36,283,670	45,645,545	....	45,645,545	208,641	45,854,185
3. Belvidere Town	7,691,933	35,038,486	42,730,419	....	42,730,419	1,736,531	44,466,950
4. Blairstown Township	85,917,980	155,907,650	241,825,630	....	241,825,630	1,612,489	243,438,119
5. Franklin Township	16,238,819	44,525,497	60,764,316	$ 8,700	60,755,616	1,445,472	62,201,088
6. Frelinghuysen Township	13,108,140	25,533,705	38,641,845	....	38,641,845	356,689	38,998,534
7. Greenwich Township	7,527,600	22,856,300	30,383,900	....	30,383,900	391,843	30,775,743
8. Hackettstown Township	62,596,275	153,799,150	216,395,425	....	216,395,425	4,124,808	220,520,233
9. Hardwick Township	13,676,320	23,253,825	36,930,145	18,600	36,911,545	159,988	37,071,533
10. Harmony Township	17,375,633	33,440,285	50,815,918	48,850	50,767,068	468,989	51,236,057
11. Hope Township	10,919,880	25,741,630	36,661,510	....	36,661,510	636,427	37,297,937
12. Independence Township	17,067,430	43,164,361	60,231,791	35,730	60,196,061	670,753	60,866,814
13. Knowlton Township	18,665,405	40,358,400	59,023,805	....	59,023,805	671,414	59,695,219
14. Liberty Township	9,879,287	23,647,175	33,526,462	....	33,526,462	192,431	33,718,893
15. Lopatcong Township	32,216,208	83,311,973	115,528,181	7,730	115,520,451	1,141,559	116,662,010
16. Mansfield Township	24,999,765	62,121,357	87,121,122	13,280	87,107,842	1,224,974	88,332,815
17. Oxford Township	6,993,775	17,161,700	24,155,475	121,450	24,034,025	313,688	24,347,713
18. Pahaquarry Township	399,000	....	399,000	....	399,000	115,331	514,331
19. Phillipsburg Town	39,042,625	172,183,975	211,226,600	2,235,615	208,990,985	3,861,637	212,852,622
20. Pohatcong Township	14,755,938	48,462,831	63,218,769	....	63,218,769	644,753	63,863,522
21. Washington Borough	24,485,848	76,116,100	100,601,948	4,200	100,597,748	2,977,044	103,574,792
22. Washington Township	35,417,474	87,674,800	123,092,274	....	123,092,274	1,434,261	124,526,535
23. White Township	18,813,420	84,985,391	103,798,811	517,800	103,281,011	474,532	103,755,543
Totals	$506,892,580	$1,351,430,861	$1,858,323,441	$3,011,955	$1,855,311,486	$25,863,650	$1,881,175,136

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1986 (Continued)

	7	8	9	10		11	12		
				Equalization			Apportionment of Taxes		
							Section A County Taxes		
TAXING DISTRICT	General Tax Rate to Apply per $100 Valuation	County Equalization Table—Average Ratio of Assessed to True Value of Real Property (R.S. 54:3-17 to R.S. 54:3-19)	True Value of Class II Railroad Property (C. 139, L. 1966)	(a) Amounts Deducted Under R.S. 54:3-17 to R.S. 54:3-19	(b) Amounts Added Under R.S. 54:3-17 to R.S. 54:3-19 and N.J.S.A. 54:11D-7	Net Valuation on Which County Taxes are Apportioned (Cols. 6 ÷ 9 - 10(a) + 10(b))	I Total County Taxes Apportioned (Including Total Net Adjustments)	II Adjustments Resulting From (a) County Equalization Table Appeals (R.S. 54:2-37) Deduct Overpayment	Add Underpayment
1. Allamuchy Township	$ 3.500	55.51	$ 1,267	....	$ 62,674,800	$ 139,280,013	$ 1,209,931.98	....	....
2. Alpha Borough	3.270	83.61	262	....	10,336,785	56,191,233	488,135.87	....	....
3. Belvidere Town	4.570	71.84	10,161	....	20,038,913	64,516,024	560,453.71	....	....
4. Blairstown Township	.710	131.40	....	$53,532,257	....	189,905,862	1,649,721.09	....	....
5. Franklin Township	2.720	85.06	166	....	13,647,001	75,848,255	658,897.33	....	....
6. Frelinghuysen Township	3.320	69.78	....	....	18,203,362	57,201,896	496,915.54	....	....
7. Greenwich Township	4.460	57.49	1,060	....	23,810,284	54,587,087	474,200.57	....	....
8. Hackettstown Township	3.100	90.16	476	....	31,325,490	251,846,109	2,187,799.69	....	....
9. Hardwick Township	2.880	86.93	....	....	5,939,738	43,011,271	373,640.92	....	....
10. Harmony Township	3.740	62.21	4,597	....	33,540,001	84,780,655	736,493.51	....	....
11. Hope Township	4.320	61.97	....	....	23,384,270	60,682,207	527,149.17	....	....
12. Independence Township	3.880	62.07	785	....	38,058,801	98,926,400	859,378.26	....	....
13. Knowlton Township	2.780	91.84	....	....	6,769,227	66,464,446	577,379.75	....	....
14. Liberty Township	4.180	59.20	152	....	23,605,369	57,324,414	497,979.86	....	....
15. Lopatcong Township	3.240	79.71	4,202	....	32,519,701	149,185,913	1,295,984.99	....	....
16. Mansfield Township	4.090	59.12	774	....	62,372,161	150,705,751	1,309,187.90	....	....
17. Oxford Township	4.300	70.70	....	....	11,268,387	35,616,100	309,398.72	....	....
18. Pahaquarry Township	3.830	100.00	....	....	16,849	531,180	4,614.39	....	....
19. Phillipsburg Town	4.090	79.38	360,451	....	70,677,920	283,890,993	2,446,174.31	....	....
20. Pohatcong Township	3.630	65.76	3,461	....	35,338,314	99,205,297	861,801.05	....	....
21. Washington Borough	4.610	69.82	36,465	....	47,430,165	151,041,422	1,312,103.89	....	....
22. Washington Township	2.890	88.51	465	....	18,598,062	143,125,962	1,243,341.92	....	....
23. White Township	3.090	66.00	3,673	....	56,450,873	160,210,089	1,391,752.58	....	....
Totals	....	....	$428,417	$53,532,257	$646,007,373	$2,474,078,669	$21,492,437.00	....	....

TABLE OF EQUALIZED VALUATIONS
YEAR 1986

Promulgated by the Director, Division of Taxation, as of October 1, 1986, for use by the Commissioner of Education in the calculation and distribution of State School Aid, under Chapter 86, Laws of 1954 (N.J.S.A. 54:1-35.1, et seq.)

A table of Equalized Valuation reflecting revisions resulting from appeals filed with the State Division of Tax Appeals will be published subsequently, and will be available upon request at the Local Property and Public Utility Branch, Division of Taxation Building, Trenton, New Jersey 08646.

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1986 (Continued)

	12 Apportionment of Taxes								
	Section A County Taxes			Section B		Section C Local Taxes to Be Raised for			
TAXING DISTRICT	II Adjustments Resulting From		III Net County Taxes Apportioned	(a) County Library Taxes	(b) Local Health Service Taxes (R S 26 3A2-19)	I District School Purposes			
	(b) Appeals and Corrected Errors (R S 54 4-49 R S 54 4-53)					(a) As Required by District School Budget	(b) Regional Consolidated and Joint School Budgets	(c) As Required by Local Municipal Budget	(d) County Vocational School Budget (C. 30. L 1977)
	Deduct Overpayment	Add Underpayment							
1. Allamuchy Township	$21,270.20	....	$ 1,188,661 78	$ 46,525 29		$ 1,408,178.00	....	....	....
2. Alpha Borough	....	....	488,135 87			721,592.00	....	....	....
3. Belvidere Town	8,111.13	....	552,342 58			1,176,379.00	....	....	....
4. Blairstown Township	....	....	1,649,721.09	63,436 42		(1)	(2)	....	....
5. Franklin Township	219.83	....	658,677 50	25,336 46	....	497,141.00	$ 504,795.72	....	....
6. Frelinghuysen Township	291.17	....	496,624 37	19,107 80		375,304.00	403,246.31	....	....
7. Greenwich Township	178.01	....	474,022 56	18,234 35		787,737.25	....	....	....
8. Hackettstown Township	17.94	....	2,187,781 75			3,315,348.00	....	....	....
9. Hardwick Township	....	....	373,640 92	14,367 55		281,468.00	313,717.62	....	....
10. Harmony Township	183.23	....	736,310 28	28,320.25		1,042,875.50	....	....	....
11. Hope Township	2,845.97	....	524,303.20	20,270 37		949,239.00	....	....	....
12. Independence Township	9,026.22	....	850,352 04	33,045 51		1,206,187.00	....	....	....
13. Knowlton Township	53.34	....	577,326 41	22,201.88		566,377.00	464,407.46	....	....
14. Liberty Township	71.80	....	497,908 06	19,148 73		781,258.00	....	....	....
15. Lopatcong Township	273.77	....	1,295,711.22	49,834.27		1,911,419.00	....	....	....
16. Mansfield Township	632.40	....	1,308,555 50	50,341.96		965,335.00	1,213,478.06	....	....
17. Oxford Township	....	....	309,398.72	11,397 25		514,708.00	....	....	....
18. Pahaquarry Township	....	....	4,614.39	177 44	....	....	....	....	....
19. Phillipsburg Town	568.12	....	2,465,606.19	....	....	3,432,061.00	....	....	....
20. Pohatcong Township	3,105.24	....	858,695.81	33,138.68	....	1,034,295.00	....	....	....
21. Washington Borough	2,025.14	....	1,310,078.75	....	....	1,057,208.00	1,119,442.96	....	....
22. Washington Township	6,960.49	....	1,236,381.43	47,810.00	....	942,375.00	1,087,459.26	....	....
23. White Township	....	....	1,391,752.58	53,516.79	....	1,753,721.10	....	....	....
Totals	$55,834.00	....	$21,436,603.00	$556,711.00	....	$24,720,205.85	$5,106,547.39	....	....

(1) 1,003,968.00 (40:48-17.3)

(2) 1,478,183.61 (40:48-17.3)

Abstract of Ratables and Exemptions in the County of Warren, for the Year 1986 (Continued)

TAXING DISTRICT	12 Apportionment of Taxes		13	14 Amount of Miscellaneous Revenues for the Support of the Local Municipal Budgets				15 Deductions Allowed (C. 73, L. 1976)	
	Section C	Section D							
	II Local Municipal Purposes	Total Tax Levy on Which Tax Rate is Computed (Cols. AIII + B(a), (b) + C1a, b, c, d, + CII)	Total Amount of Real Property Exempt from Taxation	(a) Surplus Revenue Appropriated	(b) Miscellaneous Revenues Anticipated	(c) Receipts from Delinquent Taxes and Liens	(d) Total of Miscellaneous Revenues (a + b + c)	(a) Full Estimated Amount of Senior Citizen, Totally Disabled, and Surviving Spouse Deductions Allowed (C. 129, L. 1976)	(b) Veterans Deductions
1. Allamuchy Township	$ 30,141.00	$ 2,673,506.07	$ 7,023,100	$ 448,000.00	$ 345,112.54	$ 20,000.00	$ 813,112.54	$ 5,750.00	$ 7,800.00
2. Alpha Borough	286,621.06	1,496,348.93	4,762,000	80,000.00	357,803.82	30,000.00	467,803.82	42,750.00	11,500.00
3. Belvidere Town	300,570.05	2,029,291.63	10,195,400	200,000.00	532,105.51	68,640.00	800,745.51	21,750.00	9,500.00
4. Blairstown Township	....	1,713,157.51	29,439,615	519,493.49	3,630,586.51	80,000.00	4,230,080.00	30,500.00	14,800.00
5. Franklin Township	....	1,685,950.68	10,095,900	400,805.99	330,344.01	95,000.00	826,150.00	17,000.00	5,950.00
6. Frelinghuysen Township	....	1,294,282.48	2,524,100	200,000.00	221,619.35	105,000.00	526,619.35	8,500.00	4,000.00
7. Greenwich Township	92,000.00	1,371,994.16	1,733,950	117,190.30	248,123.80	64,000.00	429,314.10	15,250.00	5,450.00
8. Hackettstown Township	1,318,538.34	6,821,668.09	32,418,025	475,000.00	1,074,505.43	150,000.00	1,699,505.43	37,750.00	24,650.00
9. Hardwick Township	83,822.00	1,067,016.09	3,768,600	80,000.00	102,199.95	70,000.00	252,199.95	5,500.00	3,350.00
10. Harmony Township	108,383.32	1,915,889.35	4,408,605	95,000.00	267,951.26	130,000.00	492,951.26	28,000.00	9,900.00
11. Hope Township	114,338.00	1,608,150.57	2,218,750	56,000.00	253,299.37	110,000.00	419,299.37	9,500.00	4,500.00
12. Independence Township	268,027.09	2,357,611.64	8,126,130	200,000.00	253,141.25	82,322.91	535,464.16	15,000.00	9,700.00
13. Knowlton Township	27,985.10	1,658,297.85	3,664,000	180,000.00	319,116.11	140,000.00	639,116.11	18,500.00	6,450.00
14. Liberty Township	110,915.00	1,409,229.79	2,367,359	84,000.00	171,411.00	104,000.00	359,411.00	15,500.00	5,500.00
15. Lopatcong Township	522,531.70	3,779,496.19	4,555,730	391,000.00	863,817.96	70,000.00	1,324,817.96	45,000.00	19,750.00
16. Mansfield Township	71,500.00	3,609,210.52	12,357,091	550,000.00	1,180,238.40	174,399.31	1,904,637.71	28,750.00	11,950.00
17. Oxford Township	209,119.82	1,045,123.79	4,258,750	125,000.00	241,819.40	90,000.00	456,819.40	24,250.00	5,200.00
18. Pahaquarry Township	14,900.00	19,691.83	1,461,025	30,528.12	17,781.88	....	48,310.00	....	....
19. Phillipsburg Town	2,787,172.83	8,684,840.02	55,955,195	772,943.44	2,730,050.59	278,706.12	3,781,700.15	200,500.00	58,300.00
20. Pohatcong Township	391,186.28	2,317,315.77	2,529,500	160,000.00	458,067.86	120,000.00	738,067.86	43,250.00	17,100.00
21. Washington Borough	1,279,552.20	4,766,281.91	9,170,300	365,000.00	943,394.56	178,165.53	1,486,560.09	51,500.00	14,300.00
22. Washington Township	272,565.70	3,586,591.39	14,719,000	495,000.00	446,655.55	132,000.00	1,073,655.55	33,500.00	17,300.00
23. White Township	....	3,198,990.47	13,865,550	340,875.38	317,968.62	85,000.00	743,844.00	16,500.00	9,350.00
Totals	$8,289,869.49	$60,109,936.73	$241,617,675	$6,365,836.72	$15,307,114.73	$2,377,233.37	$24,050,185.32	$714,500.00	$276,300.00

Total amount of Miscellaneous Revenues (Including Surplus Revenues Appropriated) for the support of the County Budget	$ 8,635,642.17
Rate per $100 to be applied to Column II for apportionment of County Taxes	0.86870467
Net County Taxes Apportioned (12A III)	$21,436,603.00
*Adjustments (Net Total 12A II)	$ 55,834.00
Total County Taxes Apportioned (Including Adjustments—Total 12A I)	$21,492,437.00

*Net Overpayments are added to the Net Taxes Apportioned and Net Underpayments are deducted from the Net Taxes Apportioned.

Rate per $100 to be applied to Column II for apportionment of Library Taxes	0.03340414

DIVISION OF TAXATION—DEPARTMENT OF THE TREASURY—STATE OF NEW JERSEY
STATE EQUALIZATION TABLE—R.S. 54:1-33
FOR THE YEAR 1986

COUNTY	ASSESSED VALUE OF PERSONAL PROPERTY	ASSESSED VALUE OF REAL PROPERTY	PERCENTAGE BY WHICH ASSESSED VALUE OF REAL PROPERTY SHOULD BE INCREASED	TRUE VALUE OF REAL PROPERTY
*ATLANTIC	$ 94,071,554	$ 10,221,293,846	10.58%	$ 11,302,989,988
*BERGEN	192,066,652	26,517,057,472	53.70	40,757,850,403
*BURLINGTON	112,432,357	7,361,067,878	19.10	8,767,350,974
*CAMDEN	124,743,345	6,655,018,962	49.37	9,940,282,243
*CAPE MAY	59,815,477	6,873,601,654	.86	6,932,528,143
CUMBERLAND	35,214,748	1,540,000,973	40.88	2,169,626,617
ESSEX	186,707,500	10,390,149,200	76.15	18,302,182,843
*GLOUCESTER	65,900,774	4,063,721,600	18.50	4,815,406,565
**HUDSON	64,786,687	5,198,164,947	80.86	9,401,636,728
*HUNTERDON	46,126,763	3,582,553,883	13.77	4,075,715,453
MERCER	79,031,363	4,851,873,600	79.31	8,699,791,286
*MIDDLESEX	241,085,313	18,634,026,900	10.64	20,617,422,992
*MONMOUTH	207,278,630	15,764,119,677	14.05	17,979,151,091
*MORRIS	230,180,960	17,740,920,555	14.84	20,373,128,795
*OCEAN	139,315,381	13,260,193,068	14.55	15,189,224,614
PASSAIC	63,925,268	5,640,370,987	112.63	11,993,134,142
*SALEM	22,824,306	879,594,035	45.45	1,279,409,505
SOMERSET	88,747,051	8,845,574,881	17.94	10,314,394,246
*SUSSEX	32,317,178	3,086,799,592	26.12	3,893,050,312
*UNION	118,511,139	12,932,125,465	31.11	16,955,717,143
WARREN	25,863,650	1,855,311,486	28.44	2,382,881,436
TOTAL	$2,230,946,096	$185,793,540,681		$246,142,875,519

*Adjustments were made to take into consideration the effect of Revaluation or Reassessment programs adopted in 1986 by several taxing districts.
**Hudson County—Estimated

John R. Baldwin, Director
Division of Taxation

Compilation of Equalized Valuations in the State of New Jersey, as of October 1, 1986

COUNTY	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Atlantic	$ 10,221,293,846	84.57%	$12,085,803,035	$ 186,907	$ 94,071,554	$ 12,180,061,496
Bergen	26,365,558,719	54.27	48,580,853,480	2,585,964	191,755,848	48,775,195,292
Burlington	7,361,057,878	76.68	9,600,041,437	74,848	112,432,357	9,712,546,642
Camden	6,655,018,962	62.84	10,590,497,812	2,340,533	124,743,345	10,717,581,690
Cape May	6,873,601,654	93.63	7,341,136,337	35,481	59,815,477	7,400,987,295
Cumberland	1,540,000,973	67.21	2,291,427,039	227,987	35,214,748	2,326,869,774
Essex	10,390,149,200	47.50	21,873,717,208	20,625,112	186,707,500	22,081,049,820
Gloucester	4,063,721,600	81.89	4,962,508,740	122,382	65,900,774	5,028,531,896
Hudson	5,198,306,647	43.32	11,998,699,108	27,137,965	64,786,691	12,090,623,764
Hunterdon	3,582,553,883	75.49	4,745,619,084	69,931	46,126,763	4,791,815,778
Mercer	4,851,873,600	49.07	9,887,146,803	2,397,425	79,031,363	9,968,575,591
Middlesex	18,634,026,900	76.44	24,377,370,105	8,899,015	241,085,313	24,627,354,433
Monmouth	15,764,119,677	74.93	21,039,612,475	408,533	207,278,630	21,247,299,638
Morris	17,740,920,555	73.00	24,304,222,172	901,607	230,180,960	24,535,304,739
Ocean	13,260,193,088	75.38	17,591,802,248	428,721	139,315,381	17,731,546,350
Passaic	5,640,370,987	40.94	13,778,655,459	1,021,138	63,925,268	13,843,601,865
Salem	879,594,035	62.63	1,404,526,123	59,514	22,824,306	1,427,409,943
Somerset	8,745,574,881	73.09	11,965,068,426	772,768	88,747,051	12,054,588,245
Sussex	3,086,799,592	69.01	4,472,976,490	5,374	32,317,178	4,505,299,042
Union	12,932,125,465	64.14	20,163,508,770	12,270,922	118,511,139	20,294,290,831
Warren	1,855,311,486	66.99	2,769,558,977	428,417	25,863,650	2,795,851,044
Totals	$185,642,173,628	64.95%	$285,824,751,328	$81,000,544	$2,230,635,296	$288,136,387,168

*Exclusive of Class II Railroad Property

Atlantic County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Absecon City	$ 221,855,700	97.08%	$ 228,528,739	$ 11,426	$ 1,767,074	$ 230,307,239
Atlantic City	5,538,878,180	101.66	5,448,434,173	110,421	24,412,700	5,472,957,294
Brigantine City	350,045,300	48.12	727,442,436		2,446,863	729,889,299
Buena Borough	86,295,800	107.20	80,499,813	741	2,172,745	82,673,299
Buena Vista Township	63,476,125	43.30	146,596,132	1,350	906,841	147,504,323
Corbin City	4,367,700	44.85	9,738,462	84	79,307	9,817,853
Egg Harbor City	50,255,000	60.57	82,970,117		2,185,392	85,155,509
Egg Harbor Township	382,060,210	51.01	748,990,806		6,093,359	755,084,165
Estell Manor City	19,331,118	45.19	42,777,424		242,565	43,019,989
Folsom Borough	16,588,820	29.55	56,138,139	652	422,234	56,561,025
Galloway Township	508,770,500	98.00	519,153,571	528	9,287,131	528,441,230
Hamilton Township	230,086,437	55.07	417,807,222		5,217,247	423,024,469
Hammonton Town	379,040,100	108.91	348,030,576	40,313	8,907,161	356,978,050
Linwood City	237,924,400	89.99	264,389,821		1,507,785	265,897,606
Longport Borough	264,079,700	94.32	279,982,718		375,525	280,358,243
Margate City	612,752,000	77.06	795,162,211		1,319,001	796,481,212
Mullica Township	145,128,356	105.52	137,536,350		2,080,101	139,616,451
Northfield City	156,652,000	53.87	290,796,362		975,090	291,771,452
Pleasantville City	261,366,700	86.16	303,350,395	21,392	14,919,689	318,291,476
Port Republic City	34,018,900	108.54	31,342,270		447,757	31,790,027
Somers Point City	199,073,200	53.83	369,818,317		3,996,618	373,814,935
Ventnor City	419,597,300	58.32	719,474,108		3,621,286	723,095,394
Weymouth Township	39,650,300	107.62	36,842,873		688,083	37,530,956
Totals	$10,221,293,846	84.57%	$12,085,803,035	$186,907	$94,071,554	$12,180,061,496

*Exclusive of Class II Railroad Property

Bergen County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allendale Borough	$ 440,357,682	97.29%	$ 452,623,787	$ 12,378	$ 1,581,476	$ 454,217,641
Alpine Borough	243,918,290	64.29	379,403,158	....	693,766	380,096,924
Bergenfield Borough	388,164,510	39.89	973,087,265	3,004	1,292,245	974,382,514
Bogota Borough	122,223,820	44.59	274,105,898	5,405	443,152	274,554,455
Carlstadt Borough	476,340,565	54.05	881,296,142	73,505	1,724,204	883,093,851
Cliffside Park Borough	761,258,400	77.43	983,156,916	....	4,762,274	987,919,190
Closter Borough	321,381,800	61.52	522,402,146	....	4,641,497	527,043,643
Cresskill Borough	163,168,665	32.90	495,953,389	....	282,714	496,236,103
Demarest Borough	166,367,100	48.99	339,593,999	....	377,790	339,971,789
Dumont Borough	294,694,000	45.24	651,401,415	397	4,068,349	655,470,161
Elmwood Park Borcugh	369,673,550	47.52	777,932,555	1,165	1,390,890	779,324,610
East Rutherford Borough	404,119,000	103.30	391,209,100	22,868	6,158,233	397,390,201
Edgewater Borough	137,052,894	33.90	404,285,823	356	215,219	404,501,398
Emerson Borough	183,099,720	47.55	385,067,760	....	598,727	385,666,487
Englewood City	559,229,400	45.48	1,229,616,095	....	11,110,784	1,240,726,879
Englewood Cliffs Borough	324,878,700	35.62	912,068,220	....	548,096	912,616,316
Fairlawn Borough	786,991,450	46.88	1,678,736,028	51,151	6,681,037	1,685,468,216
Fairview Borough	175,405,400	48.10	364,668,191	4,335	438,132	365,110,658
Fort Lee Borough	1,211,756,137	50.50	2,399,517,103	....	10,078,237	2,409,595,340
Franklin Lakes Borough	560,861,000	53.57	1,046,968,452	....	1,376,377	1,048,344,829
Garfield City	423,023,200	53.51	790,549,804	739	1,799,402	792,349,945
Glen Rock Borough	277,680,280	40.99	677,434,203	8,208	879,933	678,322,344
Hackensack City	699,824,200	43.92	1,593,406,648	60,961	15,054,064	1,608,521,673
Harrington Park Borough	114,374,800	40.46	282,686,110	116	239,262	282,925,488
Hasbrouck Hgts. Borough	283,846,300	44.36	639,869,928	547	1,040,491	640,910,966
Haworth Borough	88,323,100	36.35	242,979,642	1,870	203,747	243,185,259
Hillsdale Borough	202,295,720	37.99	532,497,289	1,010	4,887,744	537,386,043
Hohokus Borough	256,813,100	74.00	347,044,730	9,961	858,757	347,913,448
Leonia Borough	376,216,200	82.70	454,916,808	764	1,241,617	456,159,189
Little Ferry Borough	208,112,368	54.10	384,680,902	....	3,912,034	388,592,936
Lodi Borough	417,854,900	57.12	731,538,690	8,615	2,025,987	733,573,292
Lyndhurst Township	621,746,500	64.33	966,495,414	80,187	2,246,398	968,821,999
Mahwah Township	417,615,695	35.79	1,166,850,224	158,273	8,189,339	1,175,197,836
Maywood Borough	201,409,300	42.78	470,802,478	1,101	853,331	471,656,910
Midland Park Borough	166,926,900	45.53	366,630,573	194	1,309,547	367,940,314

Montvale Borough	575,225,550	70.45	816,501,845	....	2,501,226	819,003,071
Moonachie Borough	296,771,500	82.29	360,641,026	42,393	1,199,744	361,883,163
New Milford Borough	279,024,030	43.06	647,988,922	....	573,333	648,562,255
North Arlington Borough	254,202,912	49.28	515,833,831	1,732	602,076	516,437,639
Northvale Borough	141,740,947	44.52	318,375,892	967	378,525	318,755,384
Norwood Borough	296,199,800	86.97	340,576,981	629	1,445,924	342,023,534
Oakland Borough	260,619,700	36.80	708,205,707	....	1,844,259	710,049,966
Old Tappan Borough	302,083,000	91.38	330,578,901	....	572,640	331,151,541
Oradell Borough	199,702,188	33.83	590,310,931	337	1,015,865	591,327,133
Palisades Park Borough	322,964,300	56.72	569,401,093	....	486,914	569,888,007
Paramus Borough	907,419,600	39.71	2,285,116,092	....	4,050,851	2,289,166,943
Park Ridge Borough	361,086,600	81.76	441,642,123	540	2,166,848	443,809,511
Ramsey Borough	402,174,500	44.57	902,343,505	7,058	4,095,257	906,445,820
Ridgefield Borough	286,866,000	44.76	640,898,123	1,818,516	670,750	643,387,389
Ridgefield Park Village	374,297,000	77.16	485,092,017	16,707	898,182	486,006,906
Ridgewood Village	833,740,500	49.77	1,675,186,860	7,033	7,591,091	1,682,784,984
River Edge Borough	240,191,402	46.00	522,155,222	1,966	5,209,846	527,367,034
Rivervale Township	548,488,800	92.93	590,217,153	....	1,020,456	591,237,609
Rochelle Park Township	163,067,000	49.06	332,382,797	....	20,469,814	352,852,611
Rockleigh Borough	82,760,600	58.85	140,629,737	....	290,213	140,919,950
Rutherford Borough	340,271,535	42.31	804,234,306	12,992	7,525,043	811,772,341
Saddle Brook Township	401,449,200	52.83	759,888,700	51,711	1,245,267	761,185,678
Saddle River Borough	385,461,100	68.71	560,997,089	....	1,147,741	562,144,830
South Hackensack Twp.	115,155,982	47.02	244,908,511	1,990	427,607	245,338,108
Teaneck Township	1,203,623,000	67.33	1,787,647,408	9,402	4,743,753	1,792,400,563
Tenafly Borough	794,755,240	72.09	1,102,448,661	....	1,926,368	1,104,375,029
Teterboro Borough	152,230,359	78.51	193,899,324	52,191	1,384,032	195,335,547
U. Saddle River Borough	341,904,100	44.53	767,806,198	....	2,077,439	769,883,637
Waldwick Borough	194,816,450	39.01	499,401,307	29,140	507,715	499,938,162
Wallington Borough	149,560,000	43.51	343,737,072	583	711,502	344,449,157
Washington Township	233,610,300	45.10	517,982,927	....	483,249	518,466,176
Westwood Borough	247,986,718	47.20	525,395,589	....	857,207	526,252,796
Woodcliff Lakes Borough	390,033,900	74.96	520,322,705	5,800	2,529,879	522,858,384
Wood-Ridge Borough	305,238,260	77.47	394,008,339	17,167	929,391	394,954,897
Wyckoff Township	1,133,832,000	98.37	1,152,619,701	....	4,970,989	1,157,590,690
Totals	$26,365,558,719	54.27%	$48,580,853,480	$2,585,964	$191,755,848	$48,775,195,292

*Exclusive of Class II Railroad Property

Burlington County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bass River Township	$ 41,824,600	88.51%	$ 47,254.096		$ 1,027,655	$ 48,281,751
Beverly City	38,487 115	79.25	48,564.183		238,815	48,802,998
Bordentown City	59,348,200	62.80	94.503,503	$ 3,774	461,788	94,969,065
Bordentown Township	208,653,000	88.86	234,810,939	1.992	4,452,612	239,265,543
Burlington City	150,025,745	58.07	258.353.272	34,403	3,644,977	262,032,652
Burlington Township	360,724,806	88.85	405.993.029	7,111	3,122,903	409,123,043
Chesterfield Township	66,077,700	83.91	78,748,302		1,372,393	80,120,695
Cinnaminson Township	394,550,234	79.16	498,421,215		4,209,183	502,630,398
Delanco Township	68,381,200	71.18	96.067,997	7,236	403,678	96,478,911
Delran Township	263,459,650	76.78	343,135,778	....	2,238,436	345,374,214
Eastampton Township	81,303,900	102.60	79,243,567	....	854,899	80,098,466
Edgewater Park Twp.	167,907,964	95.04	176,670,838	....	1,106,218	177,777,056
Evesham Township	637,252,000	73.88	862,550,081	....	12,867,994	875,418,075
Fieldsboro Borough	11,110,100	94.61	11,743,050	....	58,760	11,801,810
Florence Township	240,672,960	100.72	238,952,502	3,447	2,529,646	241,485,595
Hainesport Township	82,519,400	77.48	106,504,130	185	1,244,018	107,748,333
Lumberton Township	128,369,700	95.20	134,842,122	....	1,117,922	135,960,044
Mansfield Township	73,754,830	73.52	100,319,410	....	2,184,897	102,504,307
Maple Shade Township	349,927,846	84.50	414,115,794	2,656	1,916,387	416,034,837
Medford Township	381,052,350	51.56	739,046,451	....	4,234,305	743,280,756

Medford Lakes Borough	129,181,250	88.18	146,497,222	....	794,094	147,291,316
Moorestown Township	685,814,400	84.42	812,383,795	1,790	16,183,096	828,568,681
Mount Holly Township	110,782,464	57.15	193,845,081	12,152	4,230,523	198,087,756
Mount Laurel Township	519,612,755	54.04	961,533,595	....	4,734,057	966,267,652
New Hanover Township	16,795,400	99.36	16,903,583	....	3,031,194	19,934,777
North Hanover Township	51,658,620	62.88	82,154,294	....	771,626	82,925,920
Palmyra Borough	155,294,050	91.98	168,834,584	102	954,044	169,788,730
Pemberton Borough	19,115,350	84.64	22,584,298	....	722,835	23,307,133
Pemberton Township	279,933,895	67.55	414,409,911	....	5,098,643	419,508,554
Riverside Township	112,062,700	69.59	161,032,763	....	2,562,814	163,595,577
Riverton Borough	45,307,600	56.55	80,119,540	....	270,659	80,390,199
Shamong Township	120,105,600	90.87	132,172,994	....	2,613,552	134,786,546
Southampton Township	264,136,940	95.14	277,629,746	....	5,604,952	283,234,698
Springfield Township	56,453,060	58.64	96,270,566	....	1,902,924	98,173,490
Tabernacle Township	152,951,050	86.06	177,726,063	....	1,325,681	179,051,744
Washington Township	20,892,650	80.45	25,969,733	....	940,511	26,910,244
Westhampton Township	130,408,650	85.22	153,025,874	....	1,757,972	154,783,846
Willingboro Township	639,160,475	96.94	659,336,162	....	5,747,445	663,083,607
Woodland Township	29,952,719	96.20	31,135,883	....	1,022,987	32,158,870
Wrightstown Borough	16,034,950	96,39	16,635,491	....	2,875,262	19,510,753
Totals	$7,361,057,878	76.68%	$9,600,041,437	$74,848	$112,432,357	$9,712,548,642

*Exclusive of Class II Railroad Property

Camden County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Audubon Borough	$ 223,654,800	101.98%	$ 219,312,414	....	$ 935,066	$ 220,247,480
Audubon Park Borough	3,798,600	100.98	3,761,735	....	65,543	3,827,278
Barrington Borough	163,274,000	98.40	165,928,862	$ 4,115	974,215	166,907,192
Bellmawr Borough	168,887,150	60.92	277,227,758	29,882	1,116,936	278,374,576
Berlin Borough	93,962,626	62.19	151,089,606	5,479	3,599,982	154,695,067
Berlin Township	63,441,200	54.23	116,985,432	....	649,922	117,635,354
Brooklawn Borough	26,657,900	56.62	47,082,126	....	473,301	47,555,427
Camden City	223,060,671	40.58	549,681,299	2,147,684	22,603,991	574,432,974
Cherry Hill Township	1,294,298,425	49.25	2,628,017,107	....	11,666,809	2,639,683,916
Chesilhurst Borough	15,379,224	65.83	23,362,029	....	243,918	23,605,947
Clementon Borough	58,714,060	64.27	91,355,314	....	831,749	92,187,063
Collingswood Borough	258,793,100	81.61	317,109,545	....	5,468,352	322,577,897
Gibbsboro Borough	35,925,200	52.63	68,259,928	....	671,975	68,931,903
Gloucester City	123,585,900	64.86	190,542,553	10,466	3,942,218	194,495,237
Gloucester Township	531,752,910	57.43	925,914,870	....	6,618,632	932,533,502
Haddon Township	226,389,000	60.10	376,687,188	1,270	1,166,629	377,855,087
Haddonfield Borough	436,762,000	78.98	553,003,292	....	11,628,717	564,632,009
Haddon Heights Borough	224,775,900	99.63	225,610,659	5,900	1,413,100	227,029,659
Hi-Nella Borough	14,503,100	97.88	14,817,225	....	103,692	14,920,917
Laurel Springs Borough	44,014,350	96.26	45,724,444	....	10,202,014	55,926,458

Lawnside Borough	39,893,158	63 88	62,450,153	....	252,671	62,702,824
Lindenwold Borough	274,589,500	99 85	275,002,003	32	2,912,100	277,914,135
Magnolia Borough	52,529,250	60 30	87,113,184	....	284,197	87,397,381
Merchantville Borough	90,011,200	92 74	97,057,580	2,113	12,336,213	109,395,906
Mt. Ephraim Borough	104,140,500	101 97	102,128,567	36	892,658	103,021,261
Oaklyn Borough	47,701,200	51 32	92,948,558	6,214	177,071	93,131,843
Pennsauken Township	547,080,400	62 60	873,930,351	121,045	4,562,235	878,613,631
Pine Hill Borough	91,074,400	71 09	128,111,408	....	966,863	129,078,271
Pine Valley Borough	6,218,700	123 36	5,041,099	....	31,609	5,072,708
Runnemede Borough	95,299,700	54 77	173,999,817	....	1,333,153	175,332,970
Somerdale Borough	110,032,300	102 57	107,275,324	....	853,897	108,129,221
Stratford Borough	101,229,500	58 48	173,101,060	....	1,238,830	174,339,890
Tavistock Borough	2,780,300	112 48	2,471,817	....	6,771	2,478,588
Voorhees Township	388,785,863	53 59	725,482,110	....	3,150,861	728,632,971
Waterford Township	141,547,975	70 30	201,348,471	360	2,001,549	203,350,380
Winslow Township	295,562,250	64 62	457,385,097	5,937	9,247,912	466,638,946
Woodlynne Borough	34,912,650	102 15	34,177,827	....	117,994	34,295,821
Totals	$6,655,018,962	62.84%	$10,590,497,812	$2,340,533	$124,743,345	$10,717,581,690

*Exclusive of Class II Railroad Property

Cape May County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Avalon Borough	$ 834,391,400	96.67%	$ 863,133,754	....	$ 3,556,218	$ 866,689,972
Cape May City	277,441,700	79.07	350,881,118	$ 11,473	1,581,768	352,474,359
Cape May Point Borough	51,946,300	77.11	67,366,489	....	61,893	67,428,382
Dennis Township	125,220,928	91.37	137,048,186	37	2,509,090	139,557,313
Lower Township	621,251,010	97.08	639,937,176	....	9,937,735	649,874,911
Middle Township	383,583,700	100.59	381,333,830	4,561	8,471,528	389,809,919
North Wildwood City	396,523,929	85.52	463,662,218	....	1,141,392	464,803,610
Ocean City	1,859,342,450	97.59	1,905,259,197	16,972	7,604,335	1,912,880,504
Sea Isle City	532,912,050	96.25	553,674,857	....	2,136,775	555,811,632
Stone Harbor Borough	476,087,998	84.83	561,225,979	....	669,081	561,895,060
Upper Township	340,082,850	91.45	371,878,458	2,345	11,644,783	383,525,586
West Cape May Borough	37,482,300	76.86	48,766,979	....	511,225	49,278,204
West Wildwood Borough	28,475,600	85.32	33,375,059	....	64,169	33,439,228
Wildwood City	405,295,239	98.63	410,924,910	....	7,409,111	418,334,021
Wildwood Crest Borough	475,950,000	90.43	526,318,700	....	1,037,098	527,355,798
Woodbine Borough	27,614,200	104.80	26,349,427	93	1,479,276	27,828,796
Totals	$6,873,601,654	93.63%	$7,341,136,337	$35,481	$59,815,477	$7,400,987,295

*Exclusive of Class II Railroad Property

Cumberland County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bridgeton City	$ 161,735,550	85.11%	$ 190,031,195	$ 38,651	$ 5,228,867	$ 195,298,713
Commercial Township	38,416,577	66.13	58,092,510	117	2,022,473	60,115,100
Deerfield Township	27,455,300	62.74	43,760,440	....	1,056,280	44,816,720
Downe Township	20,138,700	52.60	38,286,502	164	582,549	38,869,215
Fairfield Township	30,520,300	47.79	63,863,361	1,312	669,565	64,534,238
Greenwich Township	16,515,600	56.33	29,319,368	....	358,327	29,677,695
Hopewell Township	66,336,000	85.85	77,269,656	....	1,379,939	78,649,595
Lawrence Township	23,735,149	44.88	52,885,804	3,164	1,069,478	53,958,446
Maurice River Township	59,100,597	80.15	73,737,488	8,680	1,792,153	75,538,321
Millville City	251,152,800	55.43	453,099,044	83,015	4,266,358	457,448,417
Shiloh Borough	10,414,800	127.00	8,200,630	....	205,890	8,406,520
Stow Creek Township	19,576,400	71.29	27,460,233	....	649,683	28,109,916
Upper DeerfieldTownship	155,685,200	93.15	167,133,870	3,149	2,421,556	169,558,575
Vineland City	659,218,000	65.38	1,008,286,938	89,735	13,511,630	1,021,888,303
Totals	$1,540,000,973	67.21%	$2,291,427,039	$227,987	$35,214,748	$2,326,869,774

*Exclusive of Class II Railroad Property

Essex County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Belleville Town	$ 451,357,600	46.82%	$ 964,027,339	$ 23,297	$ 4,352,200	$ 968,402,836
Bloomfield Township	431,562,600	28.91	1,492,779,661	60,905	3,891,300	1,496,731,866
Caldwell Borough Township	104,784,200	35.69	293,595,405	....	2,913,500	296,508,905
Cedar Grove Township	264,795,200	42.71	619,984,079	2,196	988,200	620,974,475
East Orange City	358,746,400	55.35	648,141,644	430,382	15,863,000	664,435,026
Essex Fells Township	68,774,700	31.90	215,594,671	....	162,300	215,756,971
Fairfield Township	382,614,200	43.41	881,396,452	....	5,893,900	887,290,352
Glen Ridge Township	237,808,600	65.34	363,955,617	30,197	1,074,300	365,060,114
Irvington Township	299,489,300	41.51	721,487,112	113,197	9,874,500	731,474,809
Livingston Township	836,855,400	38.92	2,150,193,731	....	7,707,000	2,157,900,731
Maplewood Township	542,767,400	60.90	891,243,678	27,325	2,741,000	894,012,003
Millburn Township	1,558,481,400	76.21	2,044,982,811	31,589	11,258,800	2,056,273,200
Montclair Township	466,403,400	26.03	1,791,791,779	113,663	5,583,900	1,797,489,342
Newark City	920,236,300	34.22	2,689,176,797	19,457,737	84,494,100	2,793,128,634
North Caldwell Township	258,552,200	66.36	389,620,555	....	628,900	390,249,455
Nutley Township	484,905,800	42.70	1,135,610,773	2,989	5,550,900	1,141,164,662
Orange City Township	115,685,000	35.00	330,528,571	227,270	1,205,600	331,961,441
Roseland Borough	228,432,300	46.77	488,416,292	1,825	1,072,600	489,490,717
South Orange Village Twp.	245,852,200	37.23	660,360,462	102,540	5,528,100	665,991,102
Verona Township	511,252,500	70.73	722,822,706	....	1,971,200	724,793,906
West Caldwell Township	293,899,800	42.67	688,773,846	....	903,400	689,677,246
West Orange Township	1,326,892,700	78.55	1,689,233,227	....	13,048,800	1,702,282,027
Totals	$10,390,149,200	47.50%	$21,873,717,208	$20,625,112	$186,707,500	$22,081,049,820

*Exclusive of Class II Railroad Property

Gloucester County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Clayton Borough	$ 104,164,700	102.85%	$ 101,278,269	$ 814	$ 1,816,640	$ 103,095,723
Deptford Township	456,510,000	85.84	531,815,005	165	4,139,263	535,954,433
East Greenwich Township	109,472,900	92.81	117,953,777	206	1,488,109	119,442,092
Elk Township	64,271,800	100.11	64,201,179	119	1,295,477	65,496,775
Franklin Township	145,412,400	54.29	267,843,802	....	3,098,753	270,942,555
Glassboro Borough	175,644,400	76.22	230,443,978	27,360	9,155,888	239,627,226
Greenwich Township	335,825,900	82.75	405,831,903	29,994	895,859	406,757,756
Harrison Township	91,341,500	99.86	91,469,557	....	2,550,296	94,019,853
Logan Township	101,620,700	69.99	145,193,170	....	1,073,533	146,266,703
Mantua Township	214,571,000	103.24	207,837,079	441	4,094,939	211,932,459
Monroe Township	414,026,400	98.34	421,015,253	....	11,060,214	432,075,467
National Park Borough	47,598,800	98.26	48,441,685	....	280,894	48,722,579
Newfield Borough	27,347,000	77.09	35,474,121	218	307,850	35,782,189
Paulsboro Borough	97,121,800	70.03	138,685,992	1,008	1,794,425	140,481,425
Pitman Borough	165,059,800	85.05	194,073,839	362	1,045,672	195,119,873
South Harrison Township	40,957,000	106.84	38,334,893	12	860,592	39,195,497
Swedesboro Borough	25,409,800	75.96	33,451,553	....	1,448,243	34,899,796
Washington Township	505,614,100	65.11	776,553,678	....	4,443,084	780,996,762
Wenonah Borough	55,133,700	85.90	64,183,586	50	448,430	64,632,066
West Deptford Township	536,153,500	90.08	595,197,047	9,658	2,684,304	597,891,009
Westville Borough	55,904,500	61.61	90,739,328	15,651	668,091	91,423,070
Woodbury City	200,346,600	89.08	224,906,376	35,879	8,970,519	233,912,774
Woodbury Heights Borough	61,031,100	68.53	89,057,493	....	816,229	89,873,722
Woolwich Township	33,182,200	68.38	48,526,177	445	1,463,470	49,990,092
Totals	$4,063,721,600	81.89	$4,962,508,740	$122,382	$65,900,774	$5,028,531,896

*Exclusive of Class II Railroad Property

Hudson County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bayonne City	$ 413,860,600	25.80%	$ 1,604,110,853	$ 551,360	$ 6,083,935	$ 1,610,746,148
East Newark Borough	38,916,700	73.45	52,983,935	....	1,195,629	54,179,564
Guttenburg Town	263,545,400	85.03	309,944,020	....	470,623	310,414,643
Harrison Town	90,225,150	26.46	340,986,961	551,346	767,278	342,305,585
Hoboken City	110,106,200	14.36	766,756,267	6,718,728	471,602	773,946,597
Jersey City City	769,377,299	23,82	3,229,963,472	11,415,153	19,394,866	3,260,773,491
Kearny Town	1,088,661,450	87.70	1,241,347,149	5,083,970	11,806,162	1,258,237,281
North Bergen Township	674,769,065	48.26	1,398,195,327	1,954,814	7,185,199	1,407,335,340
Secaucus Town	1,170,798,300	87.80	1,333,483,257	667,099	7,487,634	1,341,637,990
Union City City	279,666,800	36.64	763,282,751	18,760	8,885.325	772,186,836
Weehawken Township	118,783,544	33.52	354,366,181	176,735	403,563	354,946,479
West New York Town	179,596,139	29.77	603,278,935	....	634,875	603,913,810
Totals	$5,198,306,647	43.32%	$11,998,699,108	$27,137,965	$64,786,691	$12,090,623,764

*Exclusive of Class II Railroad Property

Hunterdon County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alexandria Township	$ 112.913.606	82.29%	$ 137.214.250	....	$ 661,784	$ 137,876,034
Bethlehem Township	105,544,214	77.04	136.999.239	$ 4,920	384,857	137,389,016
Bloomsbury Borough	22.091.000	78.12	28.278.290	1,814	251,956	28,532,060
Califon Borough	31.429.475	75.04	41.883.629	....	417,326	42,300,955
Clinton Town	119,631,500	109.67	109.083.159	....	638,098	109,721,257
Clinton Township	441,748,425	74.28	594,707,088	2,285	3,739,541	598,448,914
Delaware Township	165,630,645	89.51	185,041,498	....	1,994,313	187,035,811
East Amwell Township	145,376,930	85.71	169,614,899	21,932	926,228	170,563,059
Flemington Borough	212,927,288	102.87	206,986,768	724	1,899,300	208,886,792
Franklin Township	111,390,119	84.90	131,201,554	1,151	12,766,999	143,969,704
Frenchtown Borough	39,484,520	81.13	48,668,212	....	465,759	49,133,971
Glen Gardner Borough	22,184,138	74.71	29,693,666	327	261,966	29,955,959
Hampton Borough	21,165,134	54.16	39,078,903	6,764	295,002	39,380,669
High Bridge Borough	97,115,140	75.09	129,331,655	12,686	448,445	129,792,786
Holland Township	106,540,887	52.04	204,728,837	542	8,726,367	213,455,746
Kingwood Township	98,026,688	77.68	126,192,956	....	1,052,459	127,245,415
Lambertville City	145,198,268	96.26	150,839,672	9,191	1,586,172	152,435,035
Lebanon Borough	44,474,707	88.25	50,396,269	108	400,868	50,797,245
Lebanon Township	172,441,529	71.80	240,169,260	77	1,062,443	241,231,780
Milford Borough	39,148,750	69.76	56,119,194	1,779	246,207	56,367,180
Raritan Township	303,138,200	46.80	647,731,197	381	1,983,700	649,715,278
Readington Township	436,685,218	71.37	611,861,031	3,459	2,898,803	614,763,293
Stockton Borough	17,597,425	74.18	23,722,600	....	279,581	24,002,181
Tewksbury Township	333,883,420	94.00	355,195,128	....	1,275,021	356,470,149
Union Township	137,978,943	79.57	173,405,735	1,791	689,518	174,097,044
West Amwell Township	98,807,714	84.11	117,474,395	....	774,050	118,248,445
Totals	$3,582,553,883	75.49%	$4,745,619,084	$69,931	$46,126,763	$4,791,815,778

*Exclusive of Class II Railroad Property

Mercer County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
East Windsor Township	$ 312,321,500	41.34%	$ 755,494,678	....	$ 1,874,117	$ 757,368,795
Ewing Township	221,107,140	22.25	993,739,955	$ 143,299	4,228,086	998,111,340
Hamilton Township	1,193,002,650	50.64	2,355,850,415	199,066	22,545,846	2,378,595,327
Hightstown Borough	43,363,200	31.38	138,187,380	....	1,843,561	140,030,941
Hopewell Borough	60,675,200	73.56	82,483,959	8,848	1,383,478	83,876,285
Hopewell Township	531,947,420	80.58	660,148,201	2,255	3,873,253	664,023,709
Lawrence Township	475,211,050	36.90	1,287,834,824	2,596	3,102,321	1,290,939,741
Pennington Borough	77,848,325	67.96	114,550,213	329	1,883,584	116,434,126
Princeton Borough	407,994,000	61.42	664,268,968	64,931	6,402,657	670,736,556
Princeton Township	680,400,500	64.72	1,051,298,671	17,527	2,701,709	1,054,017,907
Trenton City	292,674,890	30.23	968,160,404	1,450,297	12,514,489	982,125,190
Washington Township	64,000,425	39.02	164,019,541	3,126	838,130	164,860,797
West Windsor Township	491,327,300	75.46	651,109,594	505,151	15,840,132	667,454,877
Totals	$4,851,873,600	49.07%	$9,887,146,803	$2,397,425	$79,031,363	$9,968,575,591

*Exclusive of Class II Railroad Property

Middlesex County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Carteret Borough	$ 331,876,800	58.65%	$ 565,859,847	$ 29,443	$ 2,487,726	$ 568,377,016
Cranbury Township	220,175,700	97.20	226,518,210	942	1,136,300	227,655,452
Dunellen Borough	143,442,300	70.46	203,579,762	89,654	3,552,440	207,221,856
East Brunswick Township	1,546,687,500	91.34	1,693,329,866	520	18,644,300	1,711,974,686
Edison Township	2,786,124,400	73.72	3,779,333,152	640,783	24,190,940	3,804,164,875
Helmetta Borough	30,833,800	98.74	31,227,264	....	182,702	31,409,966
Highland Park Borough	297,498,700	73.12	406,863,649	3,770	2,154,136	409,021,555
Jamesburg Borough	104,170,400	101.75	102,378,771	9,871	2,028,497	104,417,139
Metuchen Borough	434,416,800	75.36	576,455,414	539,231	13,657,211	590,651,856
Middlesex Borough	460,075,500	91.55	502,540,142	9,582	2,480,837	505,030,561
Milltown Borough	237,899,100	86.45	275,186,929	6,224	700,729	275,893,882
Monroe Township	367,020,200	37.89	968,646,609	1,125	3,024,145	971,671,879
New Brunswick City	519,295,100	66.94	775,762,026	757,840	49,256,160	825,776,026
North Brunswick Township	976,352,300	81.29	1,201,073,072	262,008	5,872,497	1,207,207,577
Old Bridge Township	1,341,341,200	88.72	1,511,881,425	83,448	12,183,700	1,524,148,573
Perth Amboy City	324,976,900	34.03	954,971,790	608,916	3,091,176	958,671,882
Piscataway Township	824,969,300	45.15	1,827,174,529	12,208	25,622,804	1,852,809,541
Plainsboro Township	623,770,100	80.91	770,943,147	4,021	6,169,465	777,116,633
Sayreville Borough	631,545,800	59.89	1,054,509,601	94,853	5,367,480	1,059,971,934
South Amboy City	173,676,700	82.30	211,028,797	1,835,574	1,770,335	214,634,706
South Brunswick Township	1,167,732,500	93.39	1,250,382,803	482,639	14,718,013	1,265,583,455
South Plainfield Borough	1,297,585,300	114.21	1,136,139,830	324,014	9,852,815	1,146,316,659
South River Borough	356,832,800	88.59	402,791,286	1,695	1,668,459	404,461,440
Spotswood Borough	178,647,500	83.97	212,751,578	195,367	2,902,882	215,849,827
Woodbridge Township	3,257,080,200	87.18	3,736,040,606	2,905,287	28,369,564	3,767,315,457
Totals	$18,634,026,900	76.44%	$24,377,370,105	$8,899,015	$241,085,313	$24,627,354,433

*Exclusive of Class II Railroad Property

Monmouth County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Aberdeen Township	$ 364,830,400	65.47%	$ 557,248,205	$ 8,984	$ 2,129,240	$ 559,386,429
Allenhurst Borough	41,200,400	64.82	63,561,247	2,100	266,173	63,829,520
Allentown Borough	21,945,650	43.49	50,461,370	....	915,965	51,377,335
Asbury Park City	124,172,250	55.79	222,570,801	....	10,345,297	232,916,098
Atlantic Highlands Borough	144,122,900	80.39	179,279,637	....	2,217,701	181,497,338
Avon-By-The-Sea Borough	83,581,100	63.68	131,251,727	....	312,288	131,564,015
Belmar Borough	190,093,800	70.98	267,813,187	500	850,752	268,664,439
Bradley Beach Borough	105,562,775	62.90	167,826,351	20,216	515,664	168,362,231
Brielle Borough	236,090,500	84.94	277,949,729	421	675,588	278,625,738
Colts Neck Township	289,988,100	60.37	480,351,333	....	3,226,826	483,578,159
Deal Borough	160,864,700	66.96	240,239,994	....	677,690	240,917,684
Eatontown Borough	387,289,600	80.54	480,866,153	162	7,875,804	488,742,119
Englishtown Borough	25,212,950	86.20	29,249,362	60	2,290,484	31,539,906
Fair Haven Borough	301,002,600	101.39	296,876,023	....	741,690	297,617,713
Farmingdale Borough	25,060,500	64.55	38,823,393	9,608	2,062,184	40,895,185
Freehold Borough	179,954,637	65.44	274,991,805	14,715	9,979,622	284,986,142
Freehold Township	593,068,750	72.25	820,856,401	7,772	29,361,248	850,225,421
Hazlet Township	568,491,400	88.37	643,308,136	68	2,910,026	646,218,230
Highlands Borough	130,572,700	76.29	171,153,100	....	468,729	171,621,829
Holmdel Township	776,660,027	88.63	876,294,739	....	18,505,114	894,799,853
Howell Township	671,712,500	70.49	952,918,854	4,828	7,884,325	960,808,007
Interlaken Borough	39,170,000	67.56	57,978,094	....	191,100	58,169,194
Keansburg Borough	109,303,510	64.39	169,752,306	....	523,333	170,275,639
Keyport Borough	139,080,700	83.73	166,106,175	1,104	8,387,465	174,494,744
Little Silver Borough	182,674,850	57.50	317,695,391	438	751,611	318,447,440
Loch Arbour Village	11,410,900	51.51	22,152,786	....	66,512	22,219,298
Long Branch City	608,353,125	75.31	807,798,599	183,505	8,081,938	816,064,042
Manalapan Township	692,161,200	76.00	910,738,421	26	4,981,602	915,720,049
Manasquan Borough	254,279,700	74.11	343,111,186	7,160	985,516	344,103,862
Marlboro Township	705,114,511	65.56	1,075,525,490	....	9,948,588	1,085,474,078

Matawan Borough	123,419,085	48.68	253,531,399	14,824	1,063,443	254,609,666
Middletown Township	2,178,396,900	79.20	2,750,501,136	1,033	16,388,006	2,766,890,175
Millstone Township	123,525,110	63.67	194,008,340	....	1,100,382	195,108,722
Monmouth Beach Borough	138,381,150	59.68	231,871,900	....	330,023	232,201,923
Neptune Township	618,823,900	77.95	793,872,867	....	7,258,180	801,131,047
Neptune City Borough	101,444,400	79.63	127,394,700	10,922	681,315	128,086,937
Ocean Township	767,919,140	77.32	993,170,124	....	4,639,118	997,809,242
Oceanport Borough	201,471,200	71.58	281,462,978	4,519	824,269	282,291,766
Red Bank Borough	352,728,650	79.77	442,182,086	110,462	14,533,157	456,825,705
Roosevelt Borough	21,145,710	89.49	23,629,132	....	94,337	23,723,469
Rumson Borough	483,280,100	81.82	590,662,552	....	1,749,862	592,412,414
Sea Bright Borough	119,962,700	88.74	135,184,471	....	727,798	135,912,269
Sea Girt Borough	187,650,200	61.37	305,768,617	176	480,474	306,249,267
Shrewsbury Borough	142,601,000	75,89	187,904,862	....	2,058,564	189,963,426
Shrewsbury Township	14,576,000	93.11	15,654,602	....	83,087	15,737,689
South Belmar Borough	37,566,000	61.76	60,825,777	....	235,832	61,061,609
Spring Lake Borough	273,186,700	68.43	399,220,663	3,500	3,419,294	402,643,457
Spring Lake Hts. Borough	237,314,640	94.11	252,167,294	1,418	859,754	253,028,466
Tinton Falls Borough	308,671,100	81.14	380,417,920	....	2,058,834	382,476,754
Union Beach Borough	93,130,350	60.27	154,521,901	12	503,812	155,025,725
Upper Freehold Township	84,487,507	64.38	131,232,537	....	2,497,371	133,729,908
Wall Township	739,882,800	79.49	930,787,269	....	6,270,600	937,057,869
West Long Branch Boro	251,528,600	81.43	308,889,353	....	1,291,043	310,180,396
Totals	$15,764,119,677	74.93%	$21,039,612,475	$408,533	$207,278,630	$21,247,299,638

*Exclusive of Class II Railroad Property

Morris County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Boonton Town	$ 215,362,200	66.40%	$ 324,340,663	$ 47,965	$ 7,745,628	$ 332,134,256
Boonton Township	161,259,950	70.29	229,420,899	....	827,836	230,248,735
Butler Borough	281,638,600	100.91	279,098,801	6,582	1,095,946	280,201,329
Chatham Borough	320,750,256	60.99	525,906,306	81,757	842,514	526,830,577
Chatham Township	384,134,023	58.09	661,273,925	....	1,194,490	662,468,415
Chester Borough	125,325,200	109.37	114,588,278	....	811,400	115,399,678
Chester Township	259,724,500	76.44	339,775,641	....	1,592,228	341,367,869
Denville Township	828,633,850	110.13	752,414,283	175,586	6,826,000	759,415,869
Dover Town	297,471,328	69.28	429,375,473	119,637	9,639,383	439,134,493
East Hanover Township	964,537,300	101.83	947,203,476	1,179	3,347,385	950,552,040
Florham Park Borough	1,033,558,600	102.80	1,005,407,198	....	5,295,391	1,010,702,589
Hanover Township	870,442,200	77.73	1,119,827,866	9,133	35,175,599	1,155,012,598
Harding Township	611,984,840	111.69	547,931,632	....	1,936,700	549,868,332
Jefferson Township	225,740,620	36.46	619,145,968	63	2,273,245	621,419,276
Kinnelon Borough	156,325,218	30.18	517,976,203	44	785,811	518,762,058
Lincoln Park Borough	269,434,010	70.86	380,234,279	2,177	990,197	381,226,653
Madison Borough	799,785,200	88.63	902,386,551	92,369	45,077,748	947,556,668
Mendham Borough	155,416,700	42.07	369,424,055	....	1,435,263	370,859,318
Mendham Township	161,101,662	37.39	430,868,312	....	742,497	431,610,809
Mine Hill Township	65,621,400	56.33	116,494,585	....	455,850	116,950,435

Montville Township	836.001.559	83.69	998.926.466	1.941	4,385,478	1,003,313,885
Morris Township	1.147.185.800	59.87	1.916.127.944	3.147	8,306,976	1,924,438,067
Morris Plains Borough	373.374.166	71.54	521.909.653	8.356	2,968,639	524,886,648
Morristown Town	340.119.060	35.44	959.703.894	189.156	16,038,724	975,931,774
Mountain Lakes Borough	191.024.700	66.15	288.775.057	9.778	2,099,242	290,884,077
Mt. Arlington Borough	59.756.200	45.86	130.301.352	239	374,363	130,675,954
Mt. Olive Township	519.547.500	71.05	731.242.083	182	4,257,768	735,500,033
Netcong Borough	42.067.050	39.03	107.781.322	34,857	2,361,170	110,177,349
Par-Troy Hills Township	2.045.374.640	73.91	2.767.385.523	3.758	13,839,360	2,781,228,641
Passaic Township	444.645.675	97.18	457.548.544	3.372	6,675,639	464,227,555
Pequannock Township	585.032.300	97.77	598.376.087	125	2,042,560	600,418,772
Randolph Township	669.408.498	74.56	897.811.827	7.288	5,936,125	903,755,240
Riverdale Borough	58.444.700	42.74	136.744.736	3.260	4,448,783	141,196,779
Rockaway Borough	99.011.000	36.88	268.468.004	3.959	735,921	269,207,884
Rockaway Township	905.413.850	84.47	1.071.876.228	79	4,324,979	1,076,201,286
Roxbury Township	616.266.900	70.53	873.765.632	95.618	19,961,928	893,823,178
Victory Gardens Borough	13.611.500	53.35	25.513.590	....	38,347	25,551,937
Washington Township	472.849.500	64.70	730.833.849	....	2,613,767	733,447,616
Wharton Borough	133.538.300	64.19	208.035.987	....	680,080	208,716,067
Totals	$17.740.920.555	73.00%	$24.304.222.172	$901,607	$230,180,960	$24,535,304,739

*Exclusive of Class II Railroad Property

Ocean County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Barnegat Township	$ 123,212,168	56.47%	$ 218,190,487	....	$ 3,796,678	$ 221,987,165
Barnegat Light Borough	127,160,900	66.13	192,289,279	....	236,865	192,526,144
Bay Head Borough	240,192,500	92.33	260,145,673	$ 412,763	784,415	261,342,851
Beach Haven Borough	252,140,396	71.41	353,088,357	....	1,568,088	354,656,445
Beachwood Borough	109,832,950	58.33	188,295,817	....	598,151	188,893,968
Berkeley Township	834,625,500	71.49	1,167,471,674	....	7,272,786	1,174,744,460
Brick Township	1,551,357,350	64.82	2,393,331,302	....	14,608,356	2,407,939,658
Dover Township	2,483,833,350	78.33	3,170,986,021	6,050	28,284,515	3,199,276,586
Eagleswood Township	30,098,115	68.58	43,887,598	....	371,797	44,259,395
Harvey Cedars Borough	154,877,330	67.86	228,230,666	....	672,934	228,903,600
Island Heights Borough	56,681,300	86.38	65,618,546	....	243,639	65,862,185
Jackson Township	368,922,045	51.96	710,011,634	....	4,644,650	714,656,284
Lacey Township	486,682,000	67.84	717,396,816	....	7,329,808	724,726,624
Lakehurst Borough	22,864,900	60.30	37,918,574	422	1,863,651	39,782,647
Lakewood Township	989,990,210	95.21	1,039,796,460	8,183	17,062,263	1,056,866,906

Lavallette Borough	368,950,100	87.89	419,786,210	....	2,917,232	422,703,442
Little Egg Harbor Township	319,403,700	81.93	389,849,506	....	10,261,722	400,111,228
Long Beach Township	1,429,606,203	102.70	1,392,021,619	....	4,578,179	1,396,599,798
Manchester Township	535,256,920	55.04	972,487,137	222	6,786,320	979,273,675
Mantoloking Borough	233,927,600	96.64	242,060,844	....	416,191	242,477,035
Ocean Township	178,975,484	93.91	190,581,923	....	1,311,352	191,893,275
Ocean Gate Borough	37,015,458	71.92	51,467,544	....	266,719	51,734,263
Pine Beach Borough	57,077,900	87.91	64,927,653	....	295,669	65,223,322
Plumsted Township	101,369,100	94.07	107,759,222	....	3,042,825	110,802,047
Pt. Pleasant Borough	529,904,150	70.92	747,185,773	....	4,844,297	752,030,070
Pt. Pleasant Beach Boro	314,535,700	79.61	395,095,717	1,081	815,461	395,912,259
Seaside Heights Borough	104,097,800	47.90	217,323,173	....	405,351	217,728,524
Seaside Park Borough	134,695,360	52.29	257,592,962	....	508,027	258,100,989
Ship Bottom Borough	174,467,354	76.28	228,719,657	....	527,130	229,246,787
South Toms River Borough	31,216,150	48.60	64,230,761	....	313,307	64,544,068
Stafford Township	580,861,445	87.68	662,478,838	....	9,437,615	671,916,453
Surf City Borough	241,236,600	77.23	312,361,259	....	2,502,292	314,863,551
Tuckerton Borough	55,125,050	61.79	89,213,546	....	747,096	89,960,642
Totals	$13,260,193,088	75.38%	$17,591,802,248	$428,721	$139,315,381	$17,731,546,350

*Exclusive of Class II Railroad Property

Passaic County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bloomingdale Borough	$ 107,281,500	41.02%	$ 261,534,617	$ 620	$ 521,969	$ 262,057,206
Clifton City	1,177,432,700	35.12	3,352,598,804	120,940	8,652,800	3,361,372,544
Haledon Borough	53,465,700	26.36	202,828,907	....	2,825,424	205,654,331
Hawthorne Borough	241,816,600	30.08	803,911,569	27,595	1,004,126	804,943,290
Little Falls Township	137,301,900	25.95	529,101,734	3,910	2,058,808	531,164,452
North Haledon Borough	313,308,900	88.60	353,621,783	....	1,175,414	354,797,197
Passaic City	261,032,600	38.87	671,552,869	147,239	12,715,620	684,415,728
Paterson City	613,279,519	39.07	1,569,694,187	718,463	13,988,138	1,584,400,788
Pompton Lakes Borough	107,646,190	26.65	403,925,666	294	753,226	404,679,186
Prospect Park Borough	32,455,200	27.87	116,452,099	....	225,516	116,677,615
Ringwood Borough	133,029,220	25.79	515,817,061	....	983,508	516,800,569
Totowa Borough	549,224,808	79.66	689,461,220	1,173	3,158,849	692,621,242
Wanaque Borough	85,733,500	26.43	324,379,493	....	518,900	324,898,393
Wayne Township	1,187,875,100	45.72	2,598,152,012	904	9,982,588	2,608,135,504
West Milford Township	292,744,500	31.70	923,484,227	....	4,233,515	927,717,742
West Paterson Borough	346,743,050	75.03	462,139,211	....	1,126,867	463,266,078
Totals	$5,640,370,987	40.94%	$13,778,655,459	$1,021,138	$63,925,268	$13,843,601,865

*Exclusive of Class II Railroad Property

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Salem County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Alloway Township	$ 57,933,700	93.42%	$ 62,014,237	....	$ 1,092,210	$ 63,106,447
Carneys Point Township	73,184,670	46.92	155,977,558	$ 19,700	973,558	156,970,816
Elmer Borough	14,188,800	40.55	34,990,875	11,356	781,579	35,783,810
Elsinboro Township	23,502,100	78.89	29,790,975	....	285,957	30,076,932
Lower Alloways Creek Twp.	40,208,515	42.78	93,989,049	....	786,991	94,776,040
Mannington Township	50,567,600	80.19	63,059,733	....	1,332,739	64,392,472
Oldmans Township	27,886,700	51.63	54,012,590	1,497	440,895	54,454,982
Penns Grove Borough	36,670,150	74.59	49,162,287	....	2,098,256	51,260,543
Pennsville Township	182,844,200	48.54	376,687,680	4,456	2,593,833	379,285,969
Pilesgrove Township	88,809,100	97.79	90,816,137	622	1,913,998	92,730,757
Pittsgrove Township	88,013,300	68.79	127,944,905	....	1,592,799	129,537,704
Quinton Township	53,172,100	100.03	53,156,153	....	3,536,232	56,692,385
Salem City	48,958,300	61.66	79,400,422	20,329	2,635,837	82,056,588
Upper Pittsgrove Township	41,196,800	61.40	67,095,765	....	1,239,599	68,335,364
Woodstown Borough	52,458,000	78.97	66,427,757	1,554	1,519,823	67,949,134
Totals	$879,594,035	62.63%	$1,404,526,123	$59,514	$22,824,306	$1,427,409,943

*Exclusive of Class II Railroad Property

Somerset County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Bedminster Township	$ 222,379,286	45.71%	$ 486,500,298	....	$ 5,945,418	$ 492,445,716
Bernards Township	982,708,410	81.66	1,203,414,658	$ 2,974	8,882,061	1,212,299,693
Bernardsville Borough	416,580,675	66.65	625,027,269	118,390	6,856,312	632,001,971
Bound Brook Borough	146,711,560	49.09	298,862,416	118,176	7,126,334	306,106,926
Branchburg Township	261,204,100	46.47	562,091,887	2,515	2,157,481	564,251,883
Bridgewater Township	1,839,993,009	99.92	1,841,466,182	47,726	10,360,265	1,851,874,173
Far Hills Borough	127,046,100	129.39	98,188,500	9,036	446,999	98,644,535
Franklin Township	1,033,761,500	71.50	1,445,820,280	....	13,670,495	1,459,490,775
Green Brook Township	185,101,650	65.50	282,597,939	....	525,171	283,123,110
Hillsborough Township	839,724,800	79.12	1,061,330,637	3,697	9,216,173	1,070,550,507
Manville Borough	266,676,855	77.66	343,390,233	194,612	825,824	344,410,669
Millstone Borough	14,068,300	71.18	19,764,400	....	35,039	19,799,439
Montgomery Township	279,242,635	48.83	571,866,957	35,573	2,083,008	573,985,538
North Plainfield Borough	273,514,600	49.55	551,997,175	....	1,278,853	553,276,028
Peapack-Gladstone Borough	183,649,600	53.18	345,335,841	5,178	555,937	345,896,956
Raritan Borough	165,103,561	50.53	326,743,639	162,444	1,086,931	327,993,014
Rocky Hill Borough	28,446,450	77.02	36,933,848	....	64,526	36,998,374
Somerville Borough	451,052,900	104.58	431,299,388	71,093	12,331,047	443,701,528
South Bound Brook Borough	70,393,940	62.76	112,163,703	1,354	910,354	113,075,411
Warren Township	585,719,300	72.10	812,370,735	....	2,541,923	814,912,658
Watchung Borough	372,495,650	73.34	507,902,441	....	1,846,900	509,749,341
Totals	$8,745,574,881	73.09%	$11,965,068,426	$772,768	$88,747,051	$12,054,588,245

*Exclusive of Class II Railroad Property

Sussex County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Andover Borough	$ 12,819,930	51.28%	$ 24,999,863	$ 837	$ 256,569	$ 25,257,269
Andover Township	143,157,740	78.21	183,042,757	226	488,245	183,531,228
Branchville Borough	33,068,500	72.30	45,737,898	....	117,672	45,855,570
Byram Township	272,411,100	94.70	287,656,917	....	1,475,794	289,132,711
Frankford Township	135,168,352	69.10	195,612,666	....	1,033,402	196,646,068
Franklin Borough	112,355,600	95.60	117,526,778	1,659	1,592,339	119,120,776
Fredon Township	86,151,285	85.41	100,867,914	....	496,571	101,364,485
Green Township	70,831,689	80.46	88,033,419	10	400,236	88,433,665
Hamburg Borough	34,425,725	60.26	57,128,651	....	129,574	57,258,225
Hampton Township	112,586,565	73.49	153,199,844	....	657,993	153,857,837
Hardyston Township	147,782,700	82.29	179,587,678	143	1,063,864	180,651,685
Hopatcong Borough	261,466,280	51.06	512,076,537	....	1,391,159	513,467,696
Lafayette Township	72,013,100	82.49	87,299,188	....	434,753	87,733,941
Montague Township	78,841,328	81.67	96,536,461	....	708,144	97,244,605
Newton Town	145,126,540	78.68	184,451,627	....	2,630,202	187,081,829
Ogdensburg Borough	41,258,525	48.19	85,616,362	238	75,738	85,692,338
Sandyston Township	68,512,000	103.32	66,310,492	....	420,781	66,731,273
Sparta Township	251,880,675	35.39	711,728,384	1,423	991,626	712,721,433
Stanhope Borough	86,753,950	70.98	122,223,091	....	658,906	122,881,997
Stillwater Township	97,847,830	75.46	129,668,473	....	467,122	130,135,595
Sussex Borough	22,752,725	54.14	42,025,720	....	738,842	42,764,562
Vernon Township	595,184,813	80.42	740,095,515	838	5,300,879	745,397,232
Walpack Township	471,600	44.13	1,068,661	....	63,398	1,132,059
Wantage Township	203,931,040	78.29	260,481,594	....	10,723,369	271,204,963
Totals	$3,086,799,592	69.01%	$4,472,976,490	$5,374	$32,317,178	$4,505,299,042

*Exclusive of Class II Railroad Property

Union County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)						
TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Berkeley Heights Township	$ 733,405,600	71.94%	$ 1,019,468,446	....	$ 2,820,030	$ 1,022,288,476
Clark Township	685,904,200	86.63	791,762,900	$ 4,064	2,105,116	793,872,080
Cranford Township	444,262,900	39.15	1,134,771,137	362,949	4,881,611	1,140,015,697
Elizabeth City	913,049,900	48.78	1,871,771,013	9,406,255	17,017,700	1,898,194,968
Fanwood Borough	221,284,140	68.68	322,195,894	8,681	794,500	322,999,075
Garwood Borough	177,570,800	94.61	187,687,137	16,037	506,123	188,209,297
Hillside Township	308,622,000	53.22	579,898,534	77,959	1,127,485	581,103,978
Kenilworth Borough	202,234,200	45.74	442,138,610	37,543	507,106	442,683,259
Linden City	1,149,819,800	50.16	2,292,304,226	769,548	7,793,100	2,300,866,874
Mountainside Borough	469,522,500	86.93	540,115,610	....	1,809,700	541,925,310
New Providence Borough	693,497,800	93.75	739,730,987	1,576	13,020,008	752,752,571
Plainfield City	385,365,725	44.43	867,354,772	299,639	12,838,656	880,493,067
Rahway City	354,643,800	41.67	851,077,034	882,547	8,249,200	860,208,781
Roselle Borough	263,575,500	53.90	489,008,349	28,591	5,654,291	494,691,231
Roselle Park Borough	295,551,000	75.31	392,445,890	45,549	1,095,198	393,586,637
Scotch Plains Township	828,794,600	79.70	1,039,892,848	....	3,274,318	1,043,167,166
Springfield Township	992,475,300	108.00	918,958,611	182	2,804,316	921,763,109
Summit City	1,085,676,400	67.04	1,619,445,704	294,111	9,958,393	1,629,698,208
Union Township	982,687,400	41.80	2,350,926,794	32,614	8,987,970	2,359,947,378
Westfield Town	1,742,790,200	102.09	1,707,111,568	3,077	13,253,200	1,720,367,845
Winfield Township	1,391,700	25.57	5,442,706	....	13,118	5,455,824
Totals	$12,932,125,465	64.14%	$20,163,508,770	$12,270,922	$118,511,139	$20,294,290,831

*Exclusive of Class II Railroad Property

Warren County, 1986 Table of Equalized Valuations, State School Aid (C. 86, P.L. 1954)

TAXING DISTRICT	1 Aggregate Assessed Valuation of Real Property*	2 Average Ratio of Assessed to True Value of Real Property	3 Aggregrate True Value of Real Property*	4 Assessed Valuation of Class II Railroad Property	5 Assessed Valuation of All Personal Property	6 Equalized Valuation
Allamuchy Township	$ 75,604,550	49.05%	$ 154,137,717	$ 1,267	$ 999,396	$ 155,138,380
Alpha Borough	45,645,545	71.93	63,458,286	262	208,641	63,667,189
Belvidere Town	42,730,419	60.31	70,851,300	10,161	1,736,531	72,597,992
Blairstown Township	241,825,630	106.66	226,725,698	....	1,612,489	228,338,187
Franklin Township	60,755,616	72.80	83,455,516	166	1,445,472	84,901,154
Frelinghuysen Township	38,641,845	63.23	61,113,150	....	356,689	61,469,839
Greenwich Township	30,383,900	48.80	62,262,090	1,060	391,843	62,654,993
Hackettstown Town	216,395,425	76.77	281,874,984	476	4,124,808	286,000,268
Hardwick Township	36,911,545	77.85	47,413,674	....	159,988	47,573,662
Harmony Township	50,767,068	52.09	97,460,296	4,597	468,989	97,933,882
Hope Township	36,661,510	53.97	67,929,424	....	636,427	68,565,851
Independence Township	60,196,061	52.46	114,746,590	785	670,753	115,418,128
Knowlton Township	59,023,805	79.31	74,421,643	....	671,414	75,093,057
Liberty Township	33,526,462	52.07	64,387,290	152	192,431	64,579,873
Lopatcong Township	115,520,451	70.82	163,118,400	4,202	1,141,559	164,264,161
Mansfield Township	87,107,842	52.61	165,572,785	774	1,224,974	166,798,533
Oxford Township	24,034,025	61.51	39,073,362	....	313,688	39,387,050
Pahaquarry Township	399,000	87.81	454,390	....	115,331	569,721
Phillipsburg Town	208,990,985	66.88	312,486,521	360,451	3,861,637	316,708,609
Pohatcong Township	63,218,769	55.96	112,971,353	3,461	644,753	113,619,567
Washington Borough	100,597,748	63.14	159,324,910	36,465	2,977,044	162,338,419
Washington Township	123,092,274	77.46	158,910,759	465	1,434,261	160,345,485
White Township	103,281,011	55.11	187,408,839	3,673	474,532	187,887,044
Totals	$1,855,311,486	66.99%	$2,769,558,977	$428,417	$25,863,650	$2,795,851,044

*Exclusive of Class II Railroad Property

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